

THIS IS YOUR LAST ISSUE IF YOU HAVE NOT PAID YOUR 1991 DUES!



# ATTS NEWSLETTER

## JAN - MAR 1991

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ATTS Editorial Office  
6837 Murray Lane  
Annandale, VA 22003

### Advertisements

#### Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco CA 94140

**INSTANT TAX TOKEN LIBRARY.** ATTS Newsletter reprint books, originals in binder from #56. Ohio tax stamps reprints, State Revenue Newsletter reprints, more. A couple rare things, too! First check for \$75 takes it (postpaid). You'll be happy. Tim Davenport, 5150 NW Shasta, Corvallis, OR 97330.

**LET'S TRADE** lists and tokens. Have Unc. IL-2 "Retailer's" and Illinois provisionals. Trade for Washington provisionals or other scarce scrip. Stuart Hawkinson, 606 2nd Avenue, Eau Claire, WI 54703 (715) 834-9006.

**WANTED:** WA and IL provisional cardboard STTs, OH sales tax receipts, NE anti-STTs, foreign sales tax material, Hagana Defense token (Palestine STT), worldwide ration material, and WERA (Washington Emergency Relief Administration) milk token. Michael R. Florer, Quail Valley Apartments, 5542 Shady Creek Ct. #1, Lincoln, NE 68516-1871.

**WANTED:** GE and Hotpoint advertising tokens and medals. Send description. Prentiss Wright, 1412 Pine Ridge Drive, Gulf Shores, AL 36542.

**HELP!** Someone please respond. I need an Oklahoma 5 mills grey fiber Consumer's Tax token Schimmel #OK-8, and 5 mills orange-red fiber #OK-13. Name your price or can trade most any other issue. Brian Smith, Ri, Jefferson City, MO 65109.

**WANTED:** Chits NC#1 through NC#19, NC#21 through NC#24, NC#27, NC#29, NC#35, NC#36, unlisted NC. Name your price, cash or trade! Robert D. Leonard, Jr., 1065 Spruce Street, Winnetka, IL 60093.

**ILLINOIS** ¼¢ provisional tax tokens for sale or trade for IL trade tokens. Phil Klable, 3436 E. 1st Rd., R.R. 1, Peru, IL 61354.

**WANTED** for my collection: Schimmel AL-11, KS-1a, MS-3, NM-9, OK-7. Also Interested in any state issued patterns. Please describe with price. Scott Mitchell, P.O. Box 1006, New Hyde Park, NY 11040.

**WANTED:** Tax Tokens OK-3, OK-7, OK-13, Schimmel Nos. Mark S. Hertzler, P.O. Box 2111, Mansfield, OH 44905.

**ILLINOIS** - I am still seeking all rare and unlisted IL regular and provisional sales tax tokens. Call collect! Rich Hartzog, P.O. Box 4143, Rockford, IL 61110 (815) 226-0771.

**WILL TRADE** my "10" different medals for your "10" different. Sam Petry, P.O. Box 167, St. John, IN 46373.

**WANTED:** Illinois provisional tokens for my personal collection: Astoria, Casey, El Paso, Depue, Ladd, Monmouth, Rossville, Virginia, Witt Co., Wyoming. Ken Hallenbeck, 711 N. Nevada, Colorado Springs, CO 80903

**CATALOGING** race track, horse and dog tracks, exonomia such as tokens, lapel pins, and buttons. No paper items. Postage refunded. Send to Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

**WANTED:** Watch fobs depicting a ship and/or any with an encased coin or token. All postage refunded. Send rubbing or picture with price wanted to Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129.

**I HAVE** quite a few surplus tax tokens of all the more common, and some of the uncommon, for sale. Send me your want list and I'll quote you a price on what I have available. As a general rule, I use Jerry Schimmel's booklet on prices as a guide, but may quote a different price if I disagree with his price or my cost was different. Merlin Malehorn, 6837 Murray Lane, Annandale, VA 22003.

## Prices Realized

Alpert Mail Bid Sale No. 37, closing October 22, 1990

1945. 41 different state sales tax tokens.	\$8.50
1946. 2 Illinois 1/4¢ tax tokens: New Boston (AU-BU), LaSalle (AU)	\$6.00

## Curiosities

... The Editor

George Hosek (R-372, Omaha, NE) recently sent me a token he had come across. On one face are the letters T.A.X. However, it really has nothing to do with taxes. In case the pictures below are not too clear, the legends are **NO CASH OR TRADE VALUE / T.A.X. // TOLEDO / AMUSE / XCHANGE**. The token is brass; the illustration is full size.

I recently came across a token issued by Scovill, the company that is reported to have made some of the Missouri zinc tokens. It is brass and is illustrated below, full size. The legends are **150 YEARS OF CRAFTSMANSHIP IN METALS / (picture of factory) / SCOVILL / 1802 - 1952 // ROUND & ROUND / SHE GOES / YOU PAY / WHERE SHE STOPS / NOBODY KNOWS //**. I am aware that there is another Scovill token, probably of similar nature, but I do not have a picture or description.



# Roman Tax Coins

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Robert D. Leonard, Jr. F-21

(In *Newsletter Vol. 1 No. 3 (July - August 1971)*, Robert Leonard, Jr., (F-21, Winnetka, IL) provided an article as a reprint from the *Coin Digest of the Illinois Numismatic Association*. The article dealt with four tokens issued by Caligula in AD 39, 40, and 41, to commemorate his remission of a sales tax. In a French catalog of 1888, by Cohen, they are identified as Cohen 5, 6, 7, and 8. Pictures of Cohen 5 and 7 are provided below. The principal difference among the four has to do with changes in the Roman numeral reflecting changes in Caligula's title.



Bob recently authored an article on Roman tax coins, in which the sales tax remission is included within a broader discussion of tax-related Roman coins. It is reproduced below, slightly rearranged to make better use of the space. This is a copyrighted article reprinted by permission from the March 14, 1990 issue of *Coin World*, and with Bob's permission also.)



THIS ANCIENT sesterius of A.D. 96 commemorates the abolishment of false accusations used to collect the Jewish tax. (Photo courtesy of Stack's.)

## Taxes a part of ancient life beginning in Rome Early coins carry propaganda

By Robert D. Leonard Jr.

Special to COIN WORLD

At this time of year our thoughts unfortunately turn to one of the two unyielding constants of life — taxes. Though there are many modern tokens used to pay taxes, for some reason taxes — important as they are — do not seem to have been commemorated on modern coins.

This was not so in ancient times. The Romans issued several coins during the first and second centuries of our era commemorating the elimination of various taxes, the

abolition of false accusations of liability to pay a tax and the cancellation of unpaid back taxes.

Absent our modern media of mass communication, the Roman emperors freely made use of the coinage as a means of propaganda. Victories, evidences of divine favor, building programs, the public food supply, games and celebrations, Imperial honors — all were publicized on coins. Even coins lacking apparent specific references subtly connect the emperor with a deity or virtue. And what action of the emperor, then as now, could be more popular than an easing of taxes?

### Sales tax eliminated

The earliest of these coins is a quadrans of Caligula issued A.D. 39-41, Sear 517 variety (Roman Coins and Their Values by David R. Sear). It commemorates the remission of the half percent sales tax.

Augustus had imposed a tax of 1 percent on all sales in A.D. 6. Because of popular protest, Tiberius halved the tax in A.D. 17 but restored it to 1 percent in A.D. 31. Caligula succeeded Tiberius in A.D. 37 and probably cut the tax in half soon afterward. In A.D. 39 he abolished it altogether.

Caligula's quadrans refers to this event only through the cryptic letters RCC (remissa ducentesima). There are four varieties, all of the Mint of Rome, reflecting the changes in Caligula's titles during the period it was issued.

The earliest was coined from March 18 through Dec. 31, A.D. 39, and reads PON M TR P III P P COS DES III, "Pontifex Maximus, Pater Patriae, Tribunicia Potestas for the third time and Consul Designate for the third time," Cohen 5 variety (Description General de las Monedas de la Republica Romana by H. Cohen). The next, issued Jan. 1 to March 18, A.D. 40, revises the inscription to COS TERT, "Consul three times" (Cohen 6). From March 18 through Dec. 31, A.D. 40, Caligula added another Tribunicia Potestas, styling himself TR P IIII (Cohen 7), and from Jan. 1, A.D. 40, until his assassination on Jan. 24 he was consul for a fourth time, using COS QVAT (Cohen 8).

The quadrans (quarter as) denomination was probably selected to commemorate the tax remission because of its frequent use for the tax payments, since it was the smallest coin in circulation in Italy. At a rate of a half percent, a quadrans represented the tax on a purchase of 3 denarii 2 aes; a Roman would normally have to spend more than 9 denarii 6 aes (a fairly large sum of money, the price of 4½ bushels of wheat or more than 1½ pounds of the best frankin-

cense) before using a coin larger than a quadrans to pay the tax, since the semis (½ as) denomination had not been issued for some 25 years prior to A.D. 39.

### Galba issued series

When Galba became emperor in A.D. 68 he was accepted first in Spain and Gaul. In gratitude, one of his first acts was a remission of the 2½ percent customs-duty tax for these provinces, the quadragesuma.

A large series of coins was issued to advertise this, though a collector would scarcely know it today as they are so rarely seen. From Tarraco in Spain asses were issued showing a triumphal arch surmounted by statues, with a procession through it; the inscription reads QVADRAGENSUMA REMISSA or similar. From Lugdunum in Gaul came a sestertius (thought to be posthumous, A.D. 70-71) inscribed XXXX REMISSA. And the Mint of Rome (and another Gallic Mint, Narbo?) added R XL to the inscription on various sestertii and asses minted during Galba's lifetime. The commemorative inscription R XL appears to have been added to the original dies, as it seems rather artistically crowded in, suggesting that the issue had already begun before the tax remission was granted.

Still another coin commemorating a tax remission was issued by Nerva in A.D. 97 and 98, though the tax abolished was collected in kind instead of money. This is a sestertius (Sear 862) with the design of two mules grazing back to back and a chariot in the background with its shafts pointing upwards. The relevant inscription reads VEHICVLATIONE ITALIAE REMISSA.

Previous to Nerva's action the villages in which Roman courier stations were located were required to furnish mules, posting horses, fodder, food and chariots for the messengers and drivers. Since noble passengers received free travel, including free food and accommodations, usage of the service increased to the point where the levy became a heavy burden for those municipalities in the vicinity of the stations. Nerva abolished the tax and transferred the expense of the courier service to the Imperial Treasury.

Two varieties of this sestertius were issued, Cohen 143 and 144, differing only in Nerva's titles on the obverse.

### Jewish tax collection eased

Another coin of Nerva refers not to the elimination of a tax but to a milder means of collecting it. The tax in question was the Fisci Judaici — the Jewish Tax.

All male Jews were obligated to make an annual offering of half a shekel to the Temple under Mosaic Law (Exodus 30:11-16). After the Temple was destroyed, Titus Caesar ordered the Jews to continue paying the tax (at the rate of 2 drachms, the equivalent of a half shekel), but to Jupiter Capitolinus instead.

Under Domitian the Jewish Tax was rigorously collected. False accusations (calumnia) of Jewishness were used to extend the tax base to non-Jews. But the most degrad-

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**GALBA ABOLISHED** a 2.5 percent tax and issued a sestertius commemorating the event. (Photo courtesy of Stack's.)

ing method used was the forced exposure, often in public, of a suspected Jew's genitals. If the unfortunate victim was discovered to be circumcised, he was required to pay the didrachm.

While Nerva did not remove the tax itself, he abolished the system of false accusation used in collecting it. Henceforth, all those who did not admit to being Jews were made exempt from the tax, and their names were removed from the fiscal lists of Jews.

The coin commemorating this action is also a sestertius (Sear 858). On its reverse is a palm tree, emblematic of Jerusalem, and the legend FISCII IVDAICI CALVMNIA SVBLATA ("the perversion of justice of the Jewish Tax is lifted"). This coin was minted in Rome in A.D. 96 and 97 with appropriate legends (Cohen 54 through 57 and varieties).

### Tax arrears records burned

Two final sestertii were issued at Rome by Hadrian early in A.D. 119 to commemorate his cancellation of the immense sum of 900 million sestertii of debts owed by Roman citizens to the Imperial Treasury. (While exact equivalents are impossible due to the differences in purchasing power in ancient times, 900,000,000 sestertii would be equal to nearly a billion dollars in today's money.) When Hadrian arrived in Rome from Syria he found this colossal arrears left over from Trajan's administration. As his first official act he wiped them out entirely!

Though Hadrian saw to it at the same time that such a fiasco of uncollected taxes was not repeated (by simultaneously organizing more efficient methods for the assessment of property and collection of taxes), he wished to solidify his popularity by publicizing his remarkable munificence. Consequently, he had the notes and bonds recording the arrears collected and publicly burned in Trajan's Forum. It was this dramatic act that was selected for commemoration.

The two coins, Sear 1020 and an unlisted type, depict a lictor (or the emperor Hadrian himself) bearing axe and fasces, setting fire to a heap of papers with a torch (the type unlisted in Sear adds three cheering

citizens as witnesses) — a graphic representation of the destruction of the names of those whose taxes were in arrears. The inscription reads RELIQUA VETERA HS NOVIES MIL ABOLITA ("the old records of 900 million sestertii are abolished").

### Tips for collectors

Of these several coins, the RCC quadrans of Caligula is readily available to collectors, but the issues of Galba and the several sestertii are scarce and expensive. The sestertii of Nerva, particularly the FISCII IVDAICI piece, are usually seen in rather poor condition, with incomplete legends.

The Caligula quadrans has been recently offered in Fine at \$45; two others, one nearly Extremely Fine and the other EF, lately realized \$45 and \$95 at auction. A FISCII IVDAICI sestertius in Fine sold for \$880 at auction just over a year ago, and an R XL sestertius of Galba in about Very Fine brought in the low four figures at auction last December.

I have not noticed any very recent offerings of the other coins, but they do come on the market from time to time. If one is prepared to accept lower grade coins, and to watch the shows and auctions for the appearance of these pieces, the collecting of Roman tax reduction commemoratives can make for a challenging and unique specialty.

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**Robert D. Leonard**, from Illinois, is a numismatist specializing in ancient coins. He has written for "Coin World" concerning several subjects.

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# The White Spot

## Campaign and Collectables

Jerald Hohndorf

*(In Newsletter 67, October - December 1989, I reported on several matters related to the "White Spot" campaign in Nebraska, and indicated that Jerald Hohndorf was the prime mover in developing a more thorough history of that campaign. Jerald has written a two-part article for the Omaha Coin Club News, November and December 1989 issues. It is reprinted here with permission. Some of Jerald's illustration were reproduced in Newsletter 67, so I have included a few others . . . Editor)*

At a time when state taxes are threatening to rise even higher, it is worth looking at a time 50 years ago when Nebraska was known as the "White Spot of the Nation." As America was coming out of the Depression, many states sought to find new sources of revenue to pay for the increasing cost of government. They invoked a sales tax, sales tax tokens, luxury tax, chain store tax, and sold bonds which incurred debt. By 1938, every state bordering Nebraska had enacted sales tax, but the legislature stood firm. Through the efforts of local anti-tax groups, Governor Cochran, the Associated Industries of Nebraska, and the Omaha Chamber of Commerce, Nebraska not only managed without these extra taxes, but used the lack of them to its advantage. The state based its revenue on a property levy. The state constitution prohibited bonded debts, preferring a "pay as you go" policy. Every other state in the nation carried some form of tax or bonded indebtedness that Nebraska did not have. It was a great advertising tool for attracting new business and industry. It was also a cause for pride in the state that everyone could share.



The White Spot campaign grew from an attitude of fiscal conservatism which the depression created in the state. From this attitude came two grass-root organizations which stood against more taxation and government waste. Because they carried a message from the people, they were able to work the state and local governments to cut costs and lessen the need for other forms of revenue. The first group was the Association of Omaha Taxpayers founded by Walter L. Pierpoint in 1932. The second group was the Nebraska Federation of County Taxpayers founded by realtor Fran Arnold. Together with Governor Cochran, they became a driving force in motivating the legislature to reduce the property levy 33% from 1927 to 1938. Arnold was militant in going from county to county working to point out waste wherever it was found. He spoke weekly on a radio program espousing the virtues of frugality in government spending. He became famous for his approach to the economy and was a welcome speaker across the nation. Politically, the organizations encouraged the installation of a conservative legislature led by Governor Cochran. When the White Spot campaign began, both Arnold and Pierpoint became leading spokesmen for it and had articles published in national magazines.

Governor Cochran was the most visible proponent of the White Spot campaign. He was elected in 1934 over Charles Bryan by standing on an anti-tax platform. Bryan continued to push for new forms of taxes while Cochran was in office, but lost in every case. It was under Cochran that the legislature was streamlined into a unicameral. He began to speak of the advantages Nebraska offered with no sales tax, no income tax, no luxury tax and no bonded indebtedness. By September 1937, he was calling Nebraska the "Oasis of the Nation."

By mid 1937, it was quite apparent that Nebraska had an economic attraction

for business and industry that no other state could offer. Henry Doorly, publisher of the Omaha World Herald, took a trip to Minnesota and found businesses leaving because the state had placed a large tax on them. He found the motivation there to advertise Nebraska's advantages so as to attract the industry and business that the state sorely needed. This could provide new jobs, a home market for goods, and a larger base for the property levy. On September 4, 1937, he called together a meeting of interested businessmen from around the state to discuss the possibility. With H. L. Mengel as their president, they became known as the Associated Industries of Nebraska. While the name of the person who first came up with the motto for Nebraska as the "White Spot of the Nation" is not known, it is evident that the national campaign for it began at that meeting.

Through the fall of 1937, they worked right alongside the Omaha Chamber of Commerce to collect monies from interested businessmen and citizens to advertise the state. They contracted with Time magazine to publish 26 full page ads which would be printed one every other week for a year. They employed Bozell and Jacobs of Omaha to produce them. On December 27, 1937, the first of these ads appeared. Each carried a different message, but always advertised the White Spot message of no sales tax, no income tax, and no bonded indebtedness. One of these specifically addressed the issue of sales tax tokens saying "Funny Money" buys nothing in Nebraska. (*That advertisement was reprinted in Newsletter 67 . . . Editor*) The ad campaign was supplemented by reproductions of the ads in every daily Nebraska newspaper. The Omaha World Herald even put the White Spot logo and a fact about the state on the front page of every issue. It seemed as though every newspaper in the state had something to say about the advertisements.

The publicity for the campaign was not just limited to in-state publications either. Large articles about the state's success appeared in newspapers across the nation, such as the Wall Street Journal, Chicago Daily News, the Christian Science Monitor, and the New York Times. Likewise, articles appeared in a large number of magazines like the Saturday Evening Post, Life magazine, American Magazine, Nation's Business, Business Week, Reader's Digest, Harpers, and Survey Graphics. The publicity even attracted the attention of President Roosevelt. At his request, a representative was sent to him to explain the success of the state's fiscal conservatism. It was something about which people in Nebraska were proud to tell others.

The campaign not only used the written word, but employed other media to tell its story as well. The Omaha Chamber of Commerce solicited every radio station in the state to produce a weekly hour program about the White Spot. On February 6, 1938, the first of these was broadcast. During the first half hour, Governor Cochran spoke from Lincoln about the state's advantages and outlook. The second half hour was a popular music program planned and sponsored by the Nebraska Junior Chamber of Commerce. The other form of media used was motion pictures. Paramount came to Nebraska and produced a newsreel about the state and its success. This was shown in many of the movie theaters in and out of the state.

The Omaha Chamber of Commerce continued to play a paramount role in the campaign through the publicity they produced. They worked closely with the newspapers and radio stations to encourage free publicity. They printed and distributed over 5,000 "101 Facts About Nebraska" pamphlets. Each week, they mailed out 200 "Omaha Grams" which described the advantages and attractions of the city. One committee worked to have 136 billboards placed across the state's borders, lauding the advantages of the nation's White Spot. A White Spot song composed by Cora Abard was popular with the junior members of the Omaha Chamber of Commerce. Lastly they made much of the paraphernalia for the campaign.



White Spot collectables are numerous and varied. Certainly there are probably some that are not included in the following descriptions, but I do offer this as the most complete list presently available on the topic. If you have any new information or corrections, please contact me.

The best known of the White Spot collectables are the milktop tokens. The idea of the tokens originated from a question raised by the Omaha Junior Chamber of Commerce. They were going to a national convention in Oakland, California and needed souvenirs to distribute to other delegates attending. After going back and forth on this, they sent the question to Mr. Hoff, President of the Omaha Chamber of Commerce. He sent it to the Omaha Manufacturer's Committee, which suggested White Spot ashtrays. This idea was killed, however, when it was suggested that ashtrays would not be appropriate for minors to distribute. In a last minute judgment, Mr. Hoff apparently decided on the milktop tokens. These were apparently produced in conjunction with the Shriner's milktop tokens, because of their similar appearance and use.



The manufacturer may be the same people who made the Missouri milktop tax tokens. This speculation comes from the similarity in materials and from an interesting story in the Philadelphia Bulletin. It told of a man representing a St. Louis tax token firm who had heard that Nebraska was about to adopt a sales tax. He went to Lincoln hoping to sell them on the idea of tokens only to find no plans for a tax and a state treasury of \$20 million. The contacts he made, though, may have landed him the job of making the no tax milktop tokens.

While there were some milktop tokens distributed locally, the vast majority of them were released at conventions where attendees could take them home and spread the news throughout the nation. The Shriners went to a convention in Los Angeles where they distributed 40,000 Tangier milktops. Representatives from the Omaha Junior Chamber of Commerce went to a convention held in Oakland, California on June 15-18 where they distributed 10,000 Omaha Chamber of Commerce milktops.

There were a variety of other tokens in Nebraska representing the theme of the White Spot campaign. At present, there are 10 varieties known and they range in value between \$5 and \$50. The Shriners made a magnet token which read "We Don't Use Funny Money In Nebraska." This is found in two different sizes. (See the article on *Planchets elsewhere in this issue . . . Editor*) Many of these varieties, however, extended beyond the initial campaign and little is known about them.

Another very popular advertising tool of the time was making stickers. There were three different sticker varieties that came out of the campaign from a number of possible sources. The first variety is the rarest. It is listed as "a reported token that probably didn't exist." The one pictured below was only recently discovered in Omaha and must be considered unique until others surface. It has red and blue printing on silver. The second sticker is more common. It has black printing on silver. The third variety is more square with blue and red printing on white.



There are several likely sources for these stickers. The Omaha Chamber of Commerce reported on January 27, 1938 that it had 5,000 "automobile stickers." On February 24 of that year, the Publications Committee authorized White Spot stickers to be distributed to "business houses advertising the White Spot." The Omaha Junior Chamber of Commerce also produced and sold stickers. On March 14, they reported a profit of \$33.00 from selling "White Spot stickers." At least one of the varieties was produced by Nebraska Electrotape Co. which were sold for 50¢ each. The third sticker variety was possibly done by the Nebraska Federation of County Taxpayers. Before becoming president of the organization, Frank Arnold was a realtor.

Stationery is another collectable. The Omaha Junior Chamber of Commerce worked with the senior Chamber of Commerce to make stationery advertising the White Spot. They hired Epson Lithography for the purpose. Nebraska State Treasurer Price also used White Spot stationery on letters originating from his office. There are also at least two known White Spot postcards. (*Not illustrated . . . Editor*) Lastly, there was a special envelope created to advertise the White Spot during the National Airmail Week May 15-21, 1938. (*It is pictured in Newsletter 67 . . . Editor*) They were made to carry the first day of issue 6¢ airmail stamp for letters mailed to Nebraska. In one of the letters is a note "If you are not a stamp collector, give the envelope to someone who is. It is a limited issue . . ." In spite of an extensive search, only 5 of these envelopes have been found. Because this envelope was used for only a week, it must be considered a true rarity.

Finally, there are several miscellaneous items, relating to the White Spot. The Omaha Junior Chamber of Commerce had personalized jackets produced with the White Spot logo on them. These were worn to the convention in Oakland. Also produced were gallons of White Spot ice cream. There are probably none of these cartons remaining. Lloyd Tyron & Co. produced and sold White Spot rubber stamps. The Interstate Printing Co. of Omaha also furnished "mats" of the White Spot map which were distributed through the Omaha advertising agency of Bozell and Jacobs. This may, in fact, be one of the previously described stickers. The White Spot logo apparently also made its way on certain bottled goods in Omaha. The Omaha World Herald also mailed out 1,000 reprints of the national ad every two weeks during 1938 for a total of 26,000 reprints. Finally, Aksarben issued bronze "pin backs" in 1938 with the White Spot logo. Above the state is "AKSARBEN" and below the state is the year 1838. At present, only 3 are known although there are probably more.

As for the campaign, there was a level of real success. By mid 1938 there were 5 new industries drawn to Omaha alone by the advertisements. One of them was the first Westinghouse outlet in the city. The campaign also brought a new sense of unity to the state, which became a cause for pride. It was a real victory for fiscal conser-



vatism. On the downside, there was criticism. The property tax in Nebraska unfairly burdened the farmer. Several outstate newspapers responding to the advertising criticized the state for poor services and unfair taxes. The Des Moines Register published a two page article entitled "If Nebraska's the White Spot, then What's Iowa?" By September 1938, the bad publicity was building up to the point that the Omaha Chamber of Commerce was seriously considering dropping the campaign. The campaign did continue, through, if not through advertising, through word of mouth. It was truly a unique time in the history of the state where there was a bipartisan support for a theme because it was good for the state. Nebraska might have been different without it.

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## Catalog: Progress

.... The Editor

If you've been with us for a while, you are aware that we started discussions about a new catalog back in 1985. There were several articles in issues of the Newsletter, discussing various ideas. Starting in the middle of 1985, Tim Davenport and I got serious about trying to prepare a new catalog. I drafted the technical content and sent it to Tim, who reviewed it and also provided the historical content. I reviewed his historical content, and revised the technical content on the basis of his comments. We have continued along that same pattern ever since. Several of you who are experts in specific areas have reviewed drafts for us, and your comments have been incorporated. Others of you have provided information about new finds. Some of you have provided pictures of tokens, so that we could describe them more accurately. Aside from various working documents, Tim and I have worked our way through five drafts of the entire catalog, and now have a sixth draft in hand. We put pictures, such as they were, in the fifth issue, so that we could get close to the final format, numbering system, etc. As it now stands, the historical and technical content of the catalog is pretty well wrapped up, except for any last minute discoveries during the next few months. There will be about 425-450 pages.

We are now working on getting pictures arranged. We had originally started out with one of our members taking pictures, but that has turned out not to provide the quality needed, and the pictures were not of a kind to reproduce properly for a book. We know what pictures we need, and now we have to get them made. There will be about 1100, assuming we are able to assemble all of them. We will have to borrow tokens from some of you who have unique pieces; you may have provided a photograph for our use earlier, but those are not the kind of picture that is needed for printing a book. It is possible that it will take the rest of this year to get the pictures all taken so that we can start pasting up the final camera ready copy. This is probably going to have to be done on a commercial basis—that is, we are going to have to pay an expert in coin photography to take the pictures we need.

We are also working on lining up a publisher for the book. He will see to the actual production, including printing. We are anticipating that the publisher will pay for these production costs, and will sell the catalog at a price which will repay his costs. Hopefully, we will be able to negotiate a modest reduction for members of ATTS, since the treasury will have been used for the pictures. However, you should be aware that there will not be an enormous number of copies printed, since there isn't much likelihood of a large quantity of sales within a reasonable time frame. We have only a little over 100 members, and even if we attract a couple hundred new ones the sales of the catalog won't be large enough to reduce the cost of the book a great deal. (The reason a lot of books don't cost a lot of money is that the cost of production per copy becomes less as the quantity goes up into the thousands. We don't have that opportunity.)

In order to keep the cost of the catalog as low as possible, even though it may be higher than you would like, we are also trying to ensure that ATTS has the right to publish supplements of various kinds. We could do them as issues of the Newsletter, for example. Among the supplements might be the following: A catalog code-decode listing of all the tokens, so that you can track between the catalogs; a catalog of all the foreign sales tax tokens and receipts about which we have any information; a listing of pieces that were not included because they are not considered sales tax tokens or receipts, with reference to places where information might be found; a catalog of varieties that are too complicated to put in the basic catalog for all members; a specialty catalog for collectors of the OH receipts, in which more of the printing, color, and other specialty information is included; and so on.

We've been aiming at getting the catalog done by the end of 1991. Unless the picture-taking and pasting up move faster than I expect, it's probably going to be sometime in 1992 instead. But at least we are getting much closer than before.

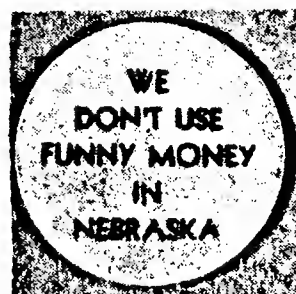
## Planchet Thicknesses

Merlin K. Malehorn L-279

In Chits, Chiseilers, and Funny Money, by Pfefferkorn and Schimmel, different planchet thicknesses are identified for a few tokens, and these thicknesses are cataloged as varieties. There are many other tokens for which there may be thickness varieties that are not yet cataloged.

### NEBRASKA

Chits catalogs two steel anti-tax tokens from Nebraska as #3 and #4. the legend on both is WE / DON'T USE / FUNNY MONEY / IN / NEBRASKA //; the reverses are blank. #3 is 32 mm. in diameter; #4 is 35 mm. in diameter.



I have had occasion recently to examine seven #3 and three #4. As a result, I believe there are several planchet thicknesses, which presumably will qualify as varieties. For #3, there were three planchets that were 1.4 - 1.5 mm. in thickness; there were four that were 2.4 - 2.5 mm. in thickness. For #4, there were two that were 1.4 mm. thick; one was 1.9 mm. in thickness. Tentatively, I am assuming that there were probably three different thicknesses of steel plate used for both. That would result in this spread of varieties:

		#3	#4
a.	1.4 - 1.5	known	known
b.	1.9 - 2.0	?	known
c.	2.4 - 2.5	known	?

### OKLAHOMA



In Newsletter 66, July - September 1989, I provided a report on the dies that were used on the obverses and reverses of six Oklahoma fiber tokens, #11, #12, #13a, #13b, #14, and #15.

A question that was not answered at that time was whether there are any different planchet thicknesses, similar to the differences reported in Alabama #11, for example.

I recently measured a small accumulation of the OK fibers, and can report the following:

- o #11. There are two thicknesses. One is 1.1 - 1.3 mm, with about 60% being 1.2 mm. The other is 1.4 - 1.6 mm, with about 55% being 1.5 mm. These data are based on a sample of 54 tokens.
- o #12. I didn't have enough to provide useful data.
- o #13a. Based on 258 tokens, the thickness is 1.2 to 1.5 mm., with the largest share of them being 1.3 mm.
- o #13b. With a sample of 60, the range is 1.2 to 1.5 mm, with the largest quantity being 1.4 mm.
- o #14. Not enough tokens to provide data
- o #15. Based on a sample of 54, the range is 1.2 to 1.5 mm with the largest quantity being 1.4 mm.

On the basis of the above data, it does indeed appear that there are two thicknesses for #11, but all the rest are of only one thickness. We don't know about #12 and #14, however.

Is there any connection between the die combinations and the thicknesses? With the spreads of data that I gathered, I couldn't find any of significance, on the basis of an eyeball estimate of the distribution on a two-dimensional plot. This may not be conclusive, but it would appear that if there is any relationship the correlation is pretty low.

#### KANSAS



I was recently "reassembling" some previously-unopened rolls of tokens that I had "disassembled" in order to get pictures of the labels on the wrappers. I noticed accidentally that two adjacent tokens of KS #4 (aluminum, two mill) were of considerable difference in thickness. Both came from the wrapper originally, neither having been circulated in any way. The thickness of one was .9 mm, the other was 1.3 mm. I measured three others in close proximity in the roll and got thicknesses of 1.1, 1.2, and 1.1 mm. Obviously, there is more work to be done when there is time. One might conjecture that there were variances in the thickness of the aluminum plate out of which the tokens were being struck, and any variances in thickness are due to lack of quality control rather than being "real" difference resulting from a deliberate selection of different plate thicknesses. However, my suspicions are that the quality control on aluminum plate manufacturing was better than that. My guess is that we are really dealing with at least two different thicknesses, i.e., two thickness varieties, but see the comment below on Oklahoma.

#### OKLAHOMA

As a result of the observation with Kansas #4, I also scanned an OK #3 (aluminum, one mill, CHECK/CHECK) as I reassembled a roll. I found planchets of 1.1 and 1.6, and others in between. I suppose at some time one would want to try to find some Uncirculated tokens, each of which had a variance in thickness from one side to the other, which might verify the problem with plate thickness. However, I am more inclined to fall back to an assumption that the plates being rolled by aluminum mills were quality-controlled, the token manufacturers just bought whatever thicknesses were available that fell within a general range of thicknesses, and the tokens when struck from the several different plates were mixed together in the wrapping process.



# Letters

... The Editor

In Newsletter 71 (October - December 1990), I included an article about C.O. Sherrill's proposed coupon method, with some specific information about the coupons he had had printed as examples for Pennsylvania.

It occurred to me in reviewing his method that it might be possible to track down whether Sherrill left behind in his miscellaneous papers any additional samples of his coupons, information related to his idea, and so on. I used one of the sources that is used by genealogists to track down possible decedents, and was able to locate his son. I wrote to him to inquire about any materials that might have been left, and received a short note:

"I remember the period my Dad was interested in the coupon system of collecting the Sales Tax. Unfortunately, I have not been able to find any information containing samples or other information on his system. All I can say is that I will continue to check on other files I have at my residence. If something comes to light in which you may be interested, I will mail it to you."

.....  
Les Albright (R-188, Seattle, WA) writes:

"Not much news here. I did pick up a box of 300 WA 1951 tokens in the original box. Do you have any extra WA tax exempt for Oregon residents? They destroyed all at Olympia."

.....  
Mike McGurran (R-380, Grand Forks, ND) writes:

"Are there any dealers out there in tax tokens? I'm having a hard time finding anything. No one around here handles them being of basic low cost."

.....  
Jim Hemphill (R-225, Lake Oswego, OR) has resigned, and writes:

"I get tired of the articles by M. Malehorn on the most unimportant things such as the article just received on 'Holes in Metal Tokens.' Maybe there isn't anything else to print but that type of article has to be at the bottom of the barrel in my opinion.

"It has been fun collecting tax tokens but the cost isn't worth it to belong; \$2.00 per issue (is) just too much."

.....  
Mike Florer (R-409, Lincoln, NE) writes:

"In a future newsletter issue, I'd like to have a progress report on the ATTS catalog. (Ed. Note: See the article in this issue.) Keep up the good work."

.....  
Howard Wunderlich's (R-358, Ronkonkoma, NY) wife writes:

"Please note that Howard is in Saudi Arabia in the U.S. Army for an undeterminable length of time. I am forwarding his dues and retaining your publications until his return."

# Clippings

Rich Hartzog (R-163, Rockford, IL) provided the following two clippings, both from the Canton (IL) Daily Register, April 1, 1933.

**ASTORIA NEWS**

**Token Tax System**

Quarter-cent tokens will be used in Astoria as a medium of exchange to pay the sales tax on small retail purchases. This plan was devised by Earl S. Ward, secretary of the Keweenaw Chamber of Commerce.

The Astoria Community club will distribute tokens through its secretary, Dale Bucy. Four tokens can be purchased for one cent. They will be given at all stores using the plan.

**STATE SALES TAX**

**EFFECTIVE TODAY**

Majority of Canton Stores Collect According to "Bracket Plan"

Canton merchants today put in effect the sales tax plan as outlined at a recent meeting of county merchants. There were but few who did not conform to the "bracket plan" adopted at that time. The plan provides for tax payments as follows: on sales from one to five cents inclusive, no tax; on sales from six to

15 cents inclusive, one cent; from 16 to 25 cents inclusive, two cents; and from 26 cents to one dollar, three cents. This rate also applies to sales of one dollar and upwards.

Some difficulty

Merchants who make small retail sales were having difficulty and some have adopted a "token" plan, whereby part penny tokens are given as change to the customer and may be redeemed or cashed.

Some merchants interviewed during the day said customers were much perturbed over being compelled to pay the tax while others said no complaints have been registered thus far, that the customers are taking the proposition good naturedly.

Richard Johnson (L-38, Carbondale, IL) provided the following clipping from the March 9, 1935, issue of Business Week.

## Sales Tax Tickets

Business machine companies rush to the rescue of Ohio retailers in complicated sales tax system.

OHIO legislators wanted to be sure that the 3% sales tax, recently imposed, would actually be collected by retailers at the time of each sale instead of absorbed by them (as happened in Illinois) or bunched in daily or monthly sales totals. So they specified the use of 2-part tax receipts, which could be purchased in advance, cancelled at time of sale by tearing off one half and giving it to the customer while retaining the other half for check-up purposes.

The plan looked good on paper, but hasn't worked so well in practice. Pre-paying for tax receipts on future sales

hit some of the small retailers financially and brought a real problem to the big department and chain stores which found themselves forced to make substantial investments so that each of their many cashiers could have a supply on hand. Then, too, those receipts were like money and pilfering became a problem.

### Tax Control File

Concerns supplying business machines are solving part of the problem. A tax receipt control file, supplied by the McCaskey Register Co., provides separate trays for each denomination into which as many as 1,000 receipts can be locked in such a manner that the whole receipt cannot be removed, but the customers' half can be torn off.

The National Cash Register Co. jumped into the breach with special in-

structions to its entire sales and service force, enabling representatives to show retailers with National equipment how to adapt their machines to comply with the law or exchange them for models that would supply the necessary records. Various manufacturers were rushed with inquiries and service calls to repair equipment and restore abandoned printing attachments to cash registers.

In some cities the compulsory issuance of sales-tax receipts has given rise to a new type of bootlegging. Ohio citizens have no intention of starting tax receipt collections. Habitually, they discard tax receipts. Youngsters "collect" them and then sell them at 5¢ or 10¢ on-the-dollar to unscrupulous merchants who are thus enabled to go through the motions of compliance.

Back in 1986, I wrote to several state museums, archives, and historical societies, to see what information they might have about the sales tax tokens that were used in the state. The Mississippi Department of Archives and History sent me two recent clippings from the Jackson Daily News. Both are from 1980; the first is dated March 24 and the second is dated April 4. As you can see, for some reason the clipping sent for March 24 was cut off on the bottom, so I didn't get all of it.

Jack Sunn is a special reporter who solves serious legitimate complaints with the aim of the Mississippi Daily News, P. O. Box 160, Jackson, Mississippi. (telephone calls, please.)

## Token of a Day Gone & Forgotten

Dear Jack Sunn:

In cleaning out my closet the other day I came across a small blue

plastic disc marked "Mississippi Sales Tax Token." In the middle was embossed a "3".

What exactly is this and does it have any value?

Thanks,

J.E. of Jackson.

"Way back in 1932 the State Use Tax was inaugurated as an "emergency" measure at the insistence of

then just inaugurated Governor Mike Sennett Conner to save the state from complete bankruptcy.

It immediately and officially became commonly known as the Sales Tax, which continues to this good day as a rather peacefully accepted way of life.

The tax was originally 1%, but collecting the tax equitably on fractions of a dollar purchases was so

burdensome — and actually downright impossible — the use of "mill tokens" soon came into practice.

Aluminum tokens were issued by the state in the denomination of 1 mill (one-tenth of a cent value), and brass tokens worth 5 mills. Every store's cash register then had to have special drawers or — in most cases — cigar boxes full of tokens to make proper change in collecting the new tax.

Of course, as we all know, this emergency tax became permanent and has increased to 5%, and continues to be a constant headache in its demand for the copper cent to make correct change.

Our Old-Timer-in-Residence recalls that the "Sales Tax" was responsible for one of the largest — at that point — public protest demonstrations ever witnessed in Mississippi's Capitol City.

This is how he recalls it:

When the tax was first imposed, then senator Dr. James Rice of Natchez organized the protest movement. He and friends loaded up a special train which steamed into the Jackson Union Station, and from there the Adams Countians were led by a band of black musicians on a march to the New Capitol.

When they got up to the third floor and the governor's office, they found Mike Conner's stalwart secretary, Lena Brock, blocking the door. With arms spread she refused

A dramatic moment came when one rambunctious member of the protesting delegation pulled a handgun and began waving it around in a threatening manner.

Miss Lena's brother, Dr. James Brock of McComb, quickly disarmed the blustering demonstrator, and the tension of the moment served to relieve much of the pressure of the crowd. They went away to their special train and homes in Natchez quite peacefully.

One more story sidebar to the old tokens:

Back in those days, around the Jackson Daily News office, there was a hale-fellow-well-met, name of Scott Dickson.

As a matter of fact, he was the son-in-law of the editor, Major Fred Sullens, himself noted for writings not entirely short of rambunctiousness.

Well, in an intra-office conflict of opinion — a situation not uncommon in that, as well as this, good day — Scotty wagered a dollar on a certain proposition, and lost.

A short while later, after a trip to the nearby bank, Scotty paid off his debt — with a coathanger strung with one-mill sales tax tokens; a full thousand of 'em he slammed on the desk of his bet-winning compatriot!

What made it possible, y'see, was that hole in the middle of the one-mill token. Like Chinese money, they were little aluminum doughnuts!

May their like never return!

Now, as to your question: Yes, certainly, some collector of historical memorabilia will deem your uncovered 5-mill token of *some* value. Our guess is, its value has *increased* in direct ratio to the *decrease* in the value of the dollar!

P.S.: Looking over our shoulder, one of the office antiques wanted to know if we knew the story about the man who went atop the Lamar Life Building and threw a few bushels of tokens into the street below.

We have no recollection of that. But, our readers? Who'll be first to



### Tax Token History

Dear Jack Sunn:

In regards to J.E.'s letter about the Sales Tax Token:

The first sales tax tokens issued by the State of Mississippi were in 1936 when 8 million aluminum one-mill and 2 million brass five-mill tokens were issued. By November, 1940, an estimated 53 million tokens of both denominations were in circulation.

These metal tax tokens were produced as late as 1941 when war demands forced a change to fibre to-

kens. These fibre tokens were produced until September 1942 when fibre became a critical war material. It was at this time the produc-

tion of plastic tax tokens began. These plastic tokens were issued until 1952 when the use of tax tokens was abolished.

Records concerning the actual number of tax tokens have been lost, but it is estimated that over 125 million one-mill and almost 21 million five-mill tokens were purchased by the Mississippi State Tax Commission between 1936 and 1952.

There were two types of blue plastic tax tokens issued: One with a glossy surface, and one with a dull surface. The token with the glossy surface has a collectors' value of only 5¢ to 10¢, while the dull blue is worth 10¢ to 15¢.

The bulk of the above information is from *Chits, Chiselers, and Funny Money*, by Michael G. Pfefferkorn and Jerry F. Schimmel.

I personally am collecting and cataloging the "good for" tokens used by sawmills, cotton plantations, general stores, and other businesses in Mississippi. These tokens are also known as "brozine." I would appreciate any information on these brozines any readers can give me. I would also be happy to share any information I have on Mississippi tokens with any interested readers.

Thanks,

L.C. of Jackson.

Anyone wanting to communicate with the collector, either the tax tokens or the brozines, can write: Louis Crawford, 155-D Woodway Dr., Jackson, Miss. 39206. Telephone (home) 362-9685 or (office) 961-5158.

On the next page is a picture of a xerox of a newspaper clipping, probably from the Toledo Blade (note the "Blade Staff Writer" under the byline). It was sent to me in late 1986 by the Ohio State Department of Revenue. Someone had dated it April 1981. I tried immediately to contact Mrs. Reeves at the address quoted in the article, since one of her little albums might be another interesting sideline to the Ohio sales tax receipts. However, there was no response to the letter. Do any of you specialists in Ohio receipts have any additional information about the albums?



## Collector's Album Available

# Sales Tax Stamps Now Part Of The Past

By JACK LESSENBERRY

Staff Writer

Whatever happened to . . . sales tax stamps?

Any native Ohioan in his or her late 20s or older likely remembers the stamps, which were issued as receipts for sales taxes.

Billions of the little green squares were printed between 1935, when the system was started, and 1961, when then-Governor Michael DiSalle succeeded in persuading the Ohio Assembly to eliminate tax stamps.

Many Toledoans who were in school during the tax-stamp years remember collecting the stamps for fund-raising drives to aid charitable organizations.

Church and hospital guilds, lodges, labor organizations, and child welfare groups collected the stamps for years and redeemed them in Columbus for cash — 3 per cent of face value until 1959 and 2 per cent thereafter.

Despite the outcry from such groups, the tax-stamp system was abolished to save the state the more than \$10 million a year it was costing to print the stamps and redeem them.

On Jan. 1, 1962, Carl Cass, the late Lucas County treasurer, burned almost \$79,000 worth of the stamps, while 34 tons of sales tax stamps with a face value of \$26.7 million went up in smoke in Columbus. The "great experiment" was no more.

The tax stamps don't seem to have been greatly missed, although the

groups who benefited from the stamps' redemption vigorously protested their demise. Today, sales tax stamps are a distant memory occasionally stirred when a couple long-forgotten stamps drop out of an old recipe book or a lifelong intention to clean the attic is finally realized.

If you do find a cache of now irredeemable tax stamps and are seized by sudden nostalgia, Doris Reeves of Temperance has designed a special album "The Stamps of Our Day" for tax stamp collectors.

Mrs. Reeves, who became interested in the tax stamps years ago when her family owned a beauty shop, sells the album for \$3.95 to those who write her care of Seaway West, Box 265, Temperance, Mich. 48182.

The album includes space for samples of all 12 stamps, which came in denominations from 1 cent to \$15. Mrs. Reeves said she researched the history and evolution of the stamps for seven months before compiling the album.

If the sales tax was still with us today, it's a fair bet that the largest denomination would be more than \$15. When the stamps were discontinued, the sales tax was only 3 per cent, as opposed to 5 per cent today, and the dollar was worth more than twice what it is now.

With many new cars listing at more than \$10,000, it is a good guess that the \$100 sales tax stamp would be part of our lives — and collectors' albums — today.



DORIS REEVES

# AMERICAN TAX TOKEN SOCIETY

## Secretary and Treasurer's Report

### Third and Fourth Quarters 1990

Initial Balance	\$2937.20
Credits:	
Interest	72.19
Dues Payments Received	503.00
Publications Sold	13.00
Donations to ATTS	64.00
Debits:	
Newsletter #70 Expenses	192.47
Newsletter #71 Expenses	158.10
Word Processor Repair (75%)	163.58
New Balance	\$3075.24

**THANKS ARE DUE** to everybody who added a little something extra for the organization when they sent in their dues checks. While it might look like ATTS has a lot of money, keep in mind that there are over a dozen life members. A big chunk of the treasury has to stay in the bank to earn the interest to pay for these members' newsletters. Also keep in mind that we have been building up a nest egg to help pay for the publication of the new catalog. The funds available won't come anywhere near paying for the entire catalog, but at least the nest egg will reduce the final cost.

This year's heroes include: Les Albright, Wilbur Armstrong, Claude Bates, Cavid Bennison, Richard Blaylock, Dick Lane, Kazuma Oyama, Bob Schrader, Tom Severn, David Stolaroff, Harvey Thamm, Clarence Thiede, Tom Wooldridge, and Prentiss Wright. Thanks one and all! About 8% of the group's operating revenue this year will come from your donations.

#### New Members

- R-435 Jim Majoros, 65 - 16th Street, Toms River, NJ 08753  
 R-436 James Jones, 1242 Riverwood Drive, Nashville, TN 37216  
 R-437 John Bow, 7411 Bridle Drive, Nashville, TN 37221

#### Changes of Address

- R-228 Joe Bidwell, 1000 - 41st Avenue NE #320, Columbia Heights, MN 55421  
 L-392 Tim White, P.O. Box 91, Rocky Face, GA 30740  
 R-409 Michael Florer, 5542 Shady Creek Court, Apt. #1, Lincoln, NE 68516-1871  
 R-425 Bill Freeman, P.O. Box 2889, La Grande, OR 97850

#### Resignations

- R-225 Jim Hemphill, Lake Oswego, OR      R-306 Phil Nordin, FPO, San Francisco, CA  
 R-311 Edward Porter, Neosho, MO

**A FINAL NOTE:** After nearly fifteen years of membership, I'll be ending my active association with ATTS, effective this spring. I haven't been a tax token collector for about five years now and I find myself doing a very poor job as the organization's Secretary-Treasurer. It's time for me to move along and for new people to step forward.

I really have enjoyed my tenure with the group. I've learned a lot and met a lot of nice people along the way. With the new catalog essentially finished and my interests progressing to other things, this seems like a logical time to stand down.

Merl Malehorn is going to need your help. You've gotta write a few articles, people. It's easy and it's fun if you just hit the microfilm at your local library and give it a try. If you run up a photocopy bill or want to visit a state archive to do research, talk to Merl. Because this group is, ultimately, about history and that means research.

I've said my piece. Take care, everyone.

Tim Davenport  
 February 1991



# ATTS NEWSLETTER

## APR - JUN 1991

73

ATTS Editorial Office  
6837 Murray Lane  
Annandale, VA 22003

### AN OPEN LETTER TO THE MEMBERSHIP

In the previous issue there appeared a letter from one of our members complaining about the content of the newsletter and announcing his decision to resign. Now, I have no intention of getting into an argument about the relative merits of any newsletter article; however, it must be pointed out that Merl can only print what is sent in. Which brings me to the point of this message, that ATTS is a volunteer organization and therefore is subject to the level of membership interest. If the newsletter has nothing of interest for you, it is because most of you have not submitted anything. In all honesty, there is a limit to what can be discovered after almost half a century, but on the other hand have you made the effort to extend our knowledge?

This brings us to the larger question of ATTS' future. The society has, largely through Merl's efforts, reprinted almost all of the available source material and we are hard at work on a new up-to-date catalog. We will shortly start work on bringing our constitution into a more workable and realistic form, a project started by Tim Davenport some years ago. This has been necessitated to some extent by the fact that we have been unable to hold a real election for several years because of member apathy.

I have not tired of the hobby or ATTS, and neither has Merl, but we could use some help. We are in need of a new Secretary-Treasurer, a post which does require some effort and is critical to the continued operation of the Society. There are also several offices open which require very little time on your part but provide the opportunity to help shape the organization's future. So with a little help from you we can keep going. On the other end of the scale is dissolution.

... Richard Johnson, President, ATTS

### A NOTE FROM THE EDITOR

As you all noticed, I conducted another experiment with Newsletter 72. I am still working on a tradeoff between the length of the newsletter, the cost to get it printed, the cost to mail it, and the \$2 per issue that your dues pay for. The last newsletter was 16 pages (instead of the usual 26 to 30). That allowed me to put an outside sheet on it and mail it for 52¢, which left \$1.48 for printing. Actually, the going rate around here would be about \$1.60 per issue, so it doesn't come out quite even—the Treasury would be paying for the extra 12¢ per issue. But it's pretty close. I could also mail the 16-page newsletter in a 6 x 9 inch kraft envelope for 52¢, with the envelope adding another 1½¢ to the cost of the issue, or an extra 6¢ per year. Several of you received the outside wrapper but not the newsletter itself—the Postal Service managed to separate them. I remailed those in kraft envelopes; the extra cost of the remailing was more

than enough to have covered an original mailing in the envelopes. So what I may do is try to stick to a 16-page issue and mail it in a kraft envelope. I still will fiddle around a little—maybe see if I can get 18 pages into the envelope and still mail for 52¢. But basically it looks like 16 pages at this point in time.

With regard to the new catalog! In Newsletter 72, I summarized the situation with regard to the new catalog. Aside from the other information in that summary, please be reminded that we have included in the catalog all the pieces we know about that we think ought to be included. However, there are sure to be other pieces that we don't know about. Bob Schrader's pattern, reported in "New Finds" in this issue, is a case in point. If you have something you think may be uncataloged, please let me know what you have. We are not cataloging errors, cuds, brockages, die cracks, and things like that, but otherwise I'd certainly like to know what you may have. If you have a box in which the tokens were shipped, for example, or a wrapper, and haven't previously reported the item, please let me know. If you have a counterstamp, particularly on the Missouri "milktops," please send me a xerox picture or a description. Whatever you have, if you think it may be unusual, please let me know. The odds are that we know about it, but we want to make certain we have included in the catalog all the pieces that should be in it.

... The Editor

## Advertisements

### **Sales Tax Tokens PRICES**

Market updates on State and Illinois Issues, auction prices on others. 12pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco CA 94140

**FOR SALE OR TRADE:** Tool checks from "NCR" - "Monarch Mach. Tool Co." - "SENCO". Want TT's - Sales Tax - Prison - Race Track Admission Tokens and Race Track Tie Tacs and Buttons. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052

**WILL TRADE** my "3" different paper dairy coupons for any "3" dairy good-fors. Sam Petry, P.O. Box 167, St. John, IN 46373

**FOR SALE:** Original 50-piece Brilliant Uncirculated roll. Schimmel OK-5 with mint wrapper. \$45.00 postpaid. Scott Mitchell, P.O. Box 1006, New Hyde Park, NY 11040

## Prices Realized

### Schimmel Auction #23, closing December 2, 1990

200. AL-8 (#16) 1 Mill pale grey fibre dbl circ. EF+ (\$8)	\$7.
201. AL-10 (#17) 1 Mill pale blu fbr EF (\$20)	\$22.
202. MO Ctrstp: Also Good in Los Angeles 1936 L.A. Conv. Corp prtd in red on rev of MO-1 (#17) EF+ but a dig on rev. (\$10)	\$12.
203. NM-5 (#10) New Mexico error on 5c Cop VF (\$10)	\$15.
204. NM-6 (#11) 1 Mill white fibre crisp Unc (\$12)	\$12.

205. NM-7 (#12) 5 Mills black fibre crisp unc (\$75)	\$85.
206. State Issues Lot: 5 dif CO#10, 11, 12, 13 red and brown fibres; AL#18b 1 N, grey fibre All Unc (\$10)	none
207. New Mexico Lot: NM-1,2,3,4 44 pcs, 8 die vars AU-BU a nice group. Don't see many NM's in this shape (\$25)	\$5.
208. (IL#13) Beardstown EF (\$4)	\$6.
209. Same VF (\$3)	\$3.
210. (IL#22) El Paso EF+ (\$9)	\$10.
211. (IL#35) Ladd EF+ (\$19)	\$21.
211A (WA#34 & 51) Cathlamet white! Unc; Stevenson org AU (\$10)	\$14.
212. (WA#124) Thurston Co. Ind. 1935 (donkey to left) Unc \$15)	\$18.
213. (SM#1) Simplicity Tax 1921 Cop abt F (\$5)	\$3.
214. State Issues Lot: 160+ mixed Gd-BU inc a few II Provs (\$45)	\$49.
215. More State Issues: 65+ mixed VG-Unc (\$25)	\$8.
216. Illinois Provisionals: 13 dif F-AU - Cambr, Charl, Galva, Gill, J'vil, Kewan, Mat, Merc, Monm, New B, Rock I. al, St An, Taze (\$15)	none
217. More IL Provs: 12 pcs, 8 dif VG-EF (\$5)	\$3.
218. IL Provs Wholesale Lot: 40+, 15 dif VF-BU (\$25)	\$20.

.....

**Alpert Mail Bid Sale Number 38 closing February 25, 1991**

1692. Lot of 76 state sales tax tokens, nearly all different . many are Unc. Includes better pieces such as Miss-5 and Okla-15	\$24.92
1693. Louisville, Ky., Arctic Ice Co. 5¢ and 10¢; B. 16 mm. BU	8.20
1694. Lot of 45 diff. Ill. ¼¢ tax tokens. Includes vars. Most are BU. Includes Witt, Rossville, Wyoming, Hoopeston, Virginia, Carbondale, Bunker Hill, etc. (I don't have a catalogue to check these.)	\$65.00

.....

Those of you who collect the Ohio sales tax receipts, as I do, may find the following of interest. I am indebted to Terry Hines, President, State Revenue Society, for calling this to my attention. It seems that E. S. A. Hubbard is selling off his collection of state revenues, including his Ohio sales tax receipts. Superior Stamp and Coin Co., Inc., of Beverly Hills, CA, is conducting an auction of materials on July 15 and 16. Included in the catalog listing is the following Lot (#1080):

1080 \* 1936 Ohio \$15.00 blue and orange Sales Tax. Unique "Imperforate" sheet of 75 entire stamps (with receipts) on safety paper.--Reserve Lihio, Cleveland O. imprint. Few stamps damaged at top from improper storage otherwise extremely fine. Very rare philatelic item for the specialist. Hubbard R31 var (P) ..... ECV \$5000-7500

Notice the estimated value! I've thought his prices to be rather high for the more common materials, but this one is really interesting, and I certainly wouldn't be willing to pay anything like that for this sheet. Actually, as far as I know, this is not a complete sheet, since I believe there were at least 100 and more likely 200 or 300 receipts per sheet. (I have several sheets of other receipts, and there are 300 full receipts on a sheet.) I'll try to find out what this goes for. I'd be tempted to send in a bid for what I think it is worth, but it would probably get thrown out as being "unresponsive" or something.

# New Finds

... The Editor

## MISSOURI

Bob Schrader (R-431, Cedar Rapids, IA) recently reported what I believe to be a new pattern. I have provided pictures below; unfortunately, they aren't as clear as I wish. The description is:

**Obv. \* MISSOURI \* / 1 (incuse on state map) / SALES TAX RECEIPT //**  
**Rev. same**

**23 mm. ALUMINUM square center hole with 3.0 mm. sides**

The surface of the map is checkered. This is the same design as Chits MO#23. However, MO#23 is zinc and has no center hole. Chits lists a pattern, MO#11, which is aluminum but has no center hole and the surface of the map is not indicated. Bob was kind enough to send me this token for a personal examination. As far as I can tell, it is genuine, although there is no way to be absolutely certain. I asked Bob about the history of the token and he reports:

"A trade token collector from Fairfield, Iowa (whom I did not know and still have not met to this day), sent me a letter, stating that he heard I collected sales tax tokens. He said he had accumulated quite a few over the years, and said, if I was interested in them to make him an offer. He said he was not a collector of tax tokens. I made him an offer . . . which . . . seemed to be the going rate.

"The collecting of tax tokens was very new to me at this time. I was rather surprised when I received the package in the mail. The package contained sales tax tokens, parking meter tokens, transportation tokens, and a dime tube full of red OPA tokens. Total count was about 450 tokens. Some of the tax tokens were in 2x2s. . . .

"This all took place about two years ago or about the same time I joined ATTS."

## FLORIDA

Harvey Thamm (R-356, Stafford, TX) recently reported finding a "good for" that relates to sales taxes. Harvey sent xerox shots of the token, slightly enlarged, in the 2x2 holder. They are reproduced below. The description is:

**Obv. GOOD FOR ALL SALES TAXES / AT / JAMES A. / BOYD /**  
**RARE COINS / PINELLAS PARK / FLA. / ON PURCHASES //**  
**Rev. (flying eagle facing right) //**

**18 mm. COPPER**

I tried calling Mr. Boyd, using Directory Assistance, and was told that the number and address are unlisted. Does anyone have any more information?

In my view, this token is more of an advertising "good for" than a sales tax token, although I wouldn't mind having one in my collection.





# War Tax Tokens

Merlin K. Malehorn (L-279)

Over the course of the years since I joined ATTS, I have become aware of four "war tax tokens." Now David Bennison (R-370, Wasilla, AK) has sent me photocopies of a fifth token. This article summarizes the field as far as it is known to me. I am hoping that there may be more information and maybe more tokens in the hands of you collectors.

During World War I there were a number of taxes imposed to help pay for the war effort. As has been noted in previous issues of the Newsletter, there was quite a bit of debate about imposing a national sales tax to raise revenues; this came to naught for several reasons, including the fact that the war ended before any decision was made.

Nonetheless, the War Revenue Act of October 3, 1917, imposed a 3% excise tax on the sale of numerous items. Some private individuals or businesses evidently decided to use tokens in some way related to the collection of the tax. This tax was a tax on sales, and therefore the tokens might be considered "sales tax tokens." However, as far as I know, the tax was imposed on a specific list of commodities rather than on general sales of all commodities. Although the difference may rather arbitrary, it assumes some importance when we try to define ATTS. The primary interest of ATTS is on tokens (and some receipts) related to taxes on the sales of commodities in general; that is, the state or other legislative body stated "there shall be a sales tax on the sale of all commodities, except for . . . ." There are other "sales" taxes, though, such as the tax on the sale of tobacco products, the tax on the sale of alcoholic beverages, etc. Note that these are targeted to a type of commodity. We make this differentiation so that we do not get into collecting state and local revenue stamps on oleo, wine, mussels, and all sorts of other commodities that are cataloged elsewhere and collected by members of other hobby organizations. In the case of the War Tax, as I indicated above, I believe it was imposed on a specific list of commodities and therefore the tokens do not qualify as "sales tax tokens." (If I am wrong, I sure hope someone will set me straight.)

Anyhow, at the present time, because we do not think they are "sales tax tokens," we have not included these War Tax tokens in the new catalog. Still, if you are like I am, you are collecting various pinbacks and tokens related to other taxes. Further, these tokens are quite unusual because they really are pretty close to sales tax tokens and there are not very many of them known.

Here is the information about the tokens known to me. I have inserted illustrations together in order to save space. Some of the illustrations I used for sources did not reproduce very well; what you see is the best I could do. The illustrations are not all the correct size—some are enlargements.

AS FAR AS I KNOW, NONE OF THESE TOKENS HAS BEEN ATTRIBUTED. PLEASE SEND INFORMATION IF YOU HAVE ANY.

## War Tax (Bennison's New Find)

Obv. WAR TAX / 1 ¢ //

Rev. WAR TAX / 1 ¢ //

21 mm. ALUMINUM

The numeral on the obverse is in alignment with the legend; on the reverse, the numeral is cocked slightly toward the R in WAR. The reverse is struck 90° to the obverse.

Billiard Academy

Obv. THE BILLIARD ACADEMY //  
 Rev. WAR TAX / ONE CENT //

19.5 mm. BRASS, center hole

This token was reported by David Schenkman and was mentioned in ATTS Newsletter 60, January - March 1988, page 3.

T. P. Taylor

Obv. T. P. TAYLOR & CO. / 3 / WAR TAX //  
 Rev. WAR / 3 / TAX //

26 mm. ALUMINUM, octagonal

This token was reported by Ernie Altvater in ATTS Newsletter Vol. 1 No. 2, May-June 1971, page 3.

Soda Check

Obv. SODA CHECK / 6 / INCLUDING WAR TAX //  
 Rev. SODA CHECK / 6 / INCLUDING WAR TAX //

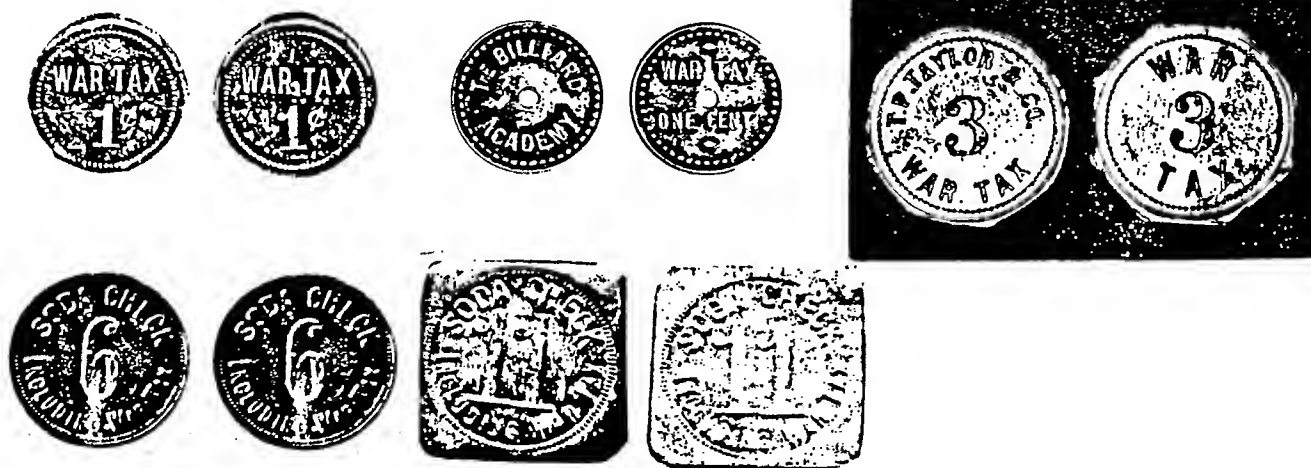
24 mm. BRASS

This is in my collection. I believe it was in a sales tax token collection I purchased several years ago, but don't know of any specific source and am not aware that it has been reported previously.

Obv. SODA CHECK / 11 / INCLUDING WAR TAX //  
 Rev. SODA CHECK / 11 / INCLUDING WAR TAX //

27 mm. ALUMINUM, square

This token was reported in TAMS Journal Vol. 11 No. 4, page 154.



## Plastic Tokens: Density

Richard Johnson F-38, L-38

Like many collectors, I have long been confused by the classification of the plastic tokens. No particular system seems to fit my collection and while I could believe that there were tokens that I did not have, what am I to do about that small and growing mound of tokens that do not fit in anywhere? There have been many long bouts of color and density matching that lead nowhere.

But what actually exists is unknown because there has been no means of sorting the tokens objectively. Recently, a friend of mine who teaches chemistry at a local junior college secured permission for me to use the spectrophotometer in his lab. This first article will try to give an overview of what the spectrophotometer is, what we can do with it, and what the shortcomings of it are.

The spectrophotometer, despite a rather imposing name, is actually a relatively simple (although expensive) machine. It starts with a light source that bears a striking resemblance to a tail light bulb. The light beam is then run through a diffraction grating, the result being somewhat like passing light through a prism in that a beam of colored light is produced. The color is very pure and can be changed by altering the grating. The resulting light beam is then split into two separate beams. While one passes through the sample, the other passes unobstructed. Finally, both beams arrive at detectors and their relative intensities are compared.

The machine is intended to work on liquid samples but has shown that it can take readings on most plastic tokens. The opaque tokens unfortunately cannot be measured and some tokens yield readings only through a portion of the visible spectrum. Also the machine is subject to somewhat more noise in the infrared and red than I would like. Lastly, the portion of the token that is actually measured is somewhat small, probably no more than about 30% of the total surface area. This produced a small error in the readings (usually about 3%) which is dependent upon the orientation of the token in the holder. One early discovery was that the tokens need to be cleaned as the machine sometimes displays a remarkable degree of resolution. In the process of cleaning tokens, I discovered that some appear to have been made with water soluble dyes.

It quickly became apparent that a full spectrum scan, which can take eight minutes, would be much too time-consuming to use generally. Thus I have taken to first sorting the tokens into groups visually. Then a full spectrum reading is taken of a randomly chosen specimen from each group. Based on these scans, spot readings are then taken on the rest of the specimens of the various groups. Experience has shown that it requires about 50 specimens of each token group to get an idea of the actual distribution. This often presents a problem as I may not have 50 tokens of a particular group and even if I do they may all be from the same production run.

TO BE CONTINUED!

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## Missouri Counterstamps

Merlin K. Malehorn (L-279)

I don't imagine that most of us tax tokens collectors get into the Missouri counterstamps very much, although the Newsletter does report new finds from time to time and occasionally provides other information.

One of the counterstamps that is currently unattributed is on the reverse of the 43 mm. One Mill cardboard. It is pictured below. I have not seen the token but have a good black and white photo. The description that has been generally reported is:

**Rev. MURERS / 1544 / PECAN / M — N (letters uncertain) //**

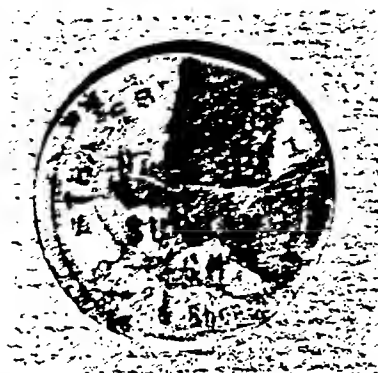
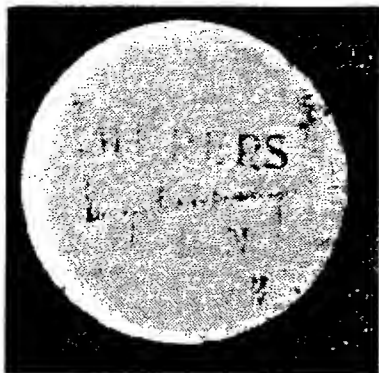
### PURPLE RUBBERSTAMP

Another counterstamp of which we have a picture but which has not been reported as far as I know, is also shown below. I suspect the reason it hasn't been reported is because we really have almost nothing of the legend that can be read. I have not seen the token itself, but I do have a very good picture of the reverse of it, and I have tried

several times to puzzle out something. The picture below isn't a good reproduction of my black and white photo, but you can certainly tell there aren't many clues. I have chosen to describe this token as listed below, although I certainly wouldn't want to swear to any of it.

Rev. STRASSA(E....) HALL / DA (....) / SUN(B)AY / NIGHT (....) & Sh (....) //

unknown color RUBBERSTAMP



I don't have access to any detailed research sources for businesses in the state of Missouri in the mid-1930s, so am pretty hampered in trying to track down tokens like these. However, just on an off-chance, I wrote to the Missouri Historical Society to see what I might be able to find out. Their response is reproduced below. The most important finding is that the **MURERS** that has been described as **1544 PECAN** is probably **1544 HOGAN**.

I haven't done anything more with the matter, although some day I may see what one of their independent researchers would charge. However, if there is someone amongst you who already has the information that attributes these two counterstamps, please let me know what it is.

February 20, 1991

Merlin K. Malehorn  
6837 Murray Lane  
Annandale, VA 22003

Dear Mr. Malehorn:

Thank you for writing to the Missouri Historical Society concerning your tax token research and two St. Louis businesses.

I have checked our card catalog of printed material, our archives and manuscripts catalog, and our Information File (which indexes clippings and articles from many newspapers, journals, and reference books) under **Murers** and **Strassa...** but did not find any references to them.

I then checked the 1935 City Directory for St. Louis in the alphabetical listing. Under **Murers** I found a listing for a couple at 1544 Hogan, which could look similar to Pecan. The notation **cnfr** stands for "confectioner."

Under **Strass...** nothing similar to your descriptions leaped out at me, but I am enclosing the page so you can look at the entries yourself.



Our collections are quite well indexed, but it is possible that they contain more information on your topic. Unfortunately, the amount of research involved in taking your request further is beyond the level our staff can undertake by mail. The two usual options for those needing in-depth research in our collections are to visit our facility or to engage a professional researcher. I am enclosing a list of professional researchers who are willing to undertake research for a fee. They have access to many collections in addition to our own and may be able to assist you further in your search. The Missouri Historical Society makes no claims for the work of independent researchers.

Should you decide to visit our Library and Archives we would be happy to assist you in your research in whatever way we can. Our hours are 9:30 - 4:45 Tuesday - Saturday. Please phone the library at 314/454-3130 for hours during holiday periods, and please note the enclosed information about our move to a new building in the summer and fall of 1991.

I hope this information will be useful to you. Best wishes for your research.

Sincerely yours,

*Emily Miller*

Emily Miller

Public Services Librarian

encl.

Myer Eldred consulting eng r5894 Cates av  
" Frank ann Anheuser-Busch lpg r Louisville Mo  
" Harry J (Mary B) janitor h1512 Des Moines  
" Joe (Gertrude) confr 1544 Horan h do  
" Joe J (Edna V) mldr h3300 Darby

Missouri Historical Society • Jefferson Memorial Building / Forest Park • St. Louis, Missouri 63112-1099 • 314-361-1424 • Fax 314-454-3162

Strasbach Victor (Mary) carp h rear 1522 Menard  
Strattinger Chas (Bertha) lab h2711a S Bway  
Strasser Albert O clk Post-Dispatch r Ladue Village  
Strass Albert crater r400a S 2d  
" John F (Nenie) r1380 Shawmut st  
Strassberger Building 8586 Shenandoah av  
" Conservatory of Music Visitor Dooch mgr 8556  
Shenandoah av  
" Katie M (wid Bruno) v-grocer Fred Hahn Lumber  
Co h4238 Botanical av  
" Marst r3519 Hobart  
Strassburger Chas E (German) chasr h5223 Midway  
" Chas J mech r5228 Minerva av  
" Edwin (Mary) mgr Buffalo Brake Beam Co h6174  
Westminster st  
" Wm B druggist Thrifty Drug Store r5233 Min-  
erva av

Strasser Anna fctywr r5988 Ridge av  
" Carl mach Geo F Smith Co lnc r Pine Lawn Mo  
" Geo (Addie) h1812 Bacon  
" Joe W (Gertrude) driver h5654 Lotus av  
" Louis H (Esther M) asst genl counsel Wabash  
By h4325a Hartford  
" Mathias (Kate) janitor Aaron-Fleischer Silk Co  
r Webster Groves Mo  
" Nettie h4325 Hartford  
Strassheim Coester J (Cath) slsmn h5018 Clarice  
Strasser Eli M (Cath M) asst mgr Eagle Discount  
Stamp Co h4906 Arkyle av  
" Harry J (Anna) fctywr h1305a Warren  
" Healle B (wid Eli) h3815 Lafayette av  
" Jess (Betty) mgr The Dreamland h1822a S Bway  
" John lab h218 Russell av  
" Louis clk r1305a Warren  
" Melvin S asst mdsman r8815 Lafayette av  
Strassacker Geo W clk Cupples Co r2710 Madison  
" J F clk Wabash By r2710 Madison  
" Lena (wid Wm) h2710 Madison  
" Louise (wid Fred) r3208a Kassuth av  
Strasser Jacob (Theresa) butcher h rear 2455 DeKalb

## Mississippi #5 and #6

Merlin K. Malehorn (L-279)

For the state of Alabama, Chits lists four gray tokens (#10, #11, #12, and #13) and indicates that they can be identified on the basis of the sizes and shapes of the letters. Not only can the tokens be identified, but the tokens themselves have varieties. In Newsletter 51 (October - December 1985) I provided an analysis of just one of these tokens (#10), and included tables and illustrations to indicate that there are at least five die varieties. A similar analysis is needed for the other three tokens.

I thought it might be interesting to look at two fiber tokens from Mississippi, just to see what information might be discovered. The two tokens are listed in Chits as:

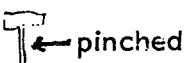
Obv. TAX COMMISSION / MISSISSIPPI / 5 5 / SALES / TAX TOKEN //  
 Rev. TO MAKE CHANGE / FOR CORRECT / 5 5 / SALES / TAX PAYMENT //

5. 23 mm. WHITE FIBRE square center hole 4.0 mm.

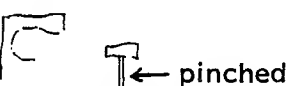
6. 23 mm. GRAY FIBRE square center hole 4.0 mm.

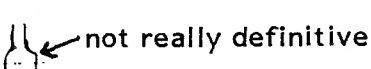
As a result of my examination, it is my opinion that both #5 and #6 were produced from the same dies. I found four die varieties, and they exist on both the white and gray fibre. Some sketches are provided below. Not every clue appears every time, and it takes some work with a magnifier to find them. I suspect there is more to be learned, but haven't had the time to look at every possible detail on both faces of the tokens in my possession.

### VARIETY A

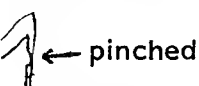
TO 

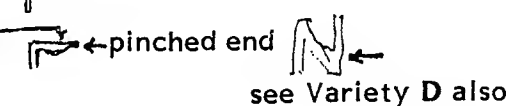
PAYMENT 


CORRECT 

MISSISSIPPI 

### VARIETY B

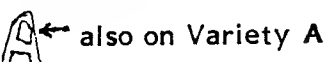
MAKE 

CHANGE 

CORRECT 

### VARIETY C

COMMISSION 

PAYMENT 


CHANGE 


### VARIETY D

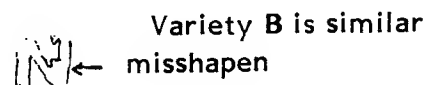
COMMISSION 

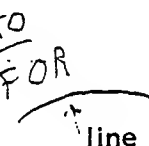
MISSISSIPPI 

TAX 

TOKEN 

MAKE 

CHANGE 

faint line 

A "Sniglet" is any word that doesn't appear in the dictionary, but should. Here are some:

chipfault - the stress point on a potato chip where it breaks off and stays behind in the dip

burgacide - when a hamburger can't take any more torture and hurls itself through the grill into the coals

dognut - the giant nut on the side of a fire hydrant

keyfruit - the one apple, pear, or tomato in the stand that, when removed, causes all the others to tumble forward

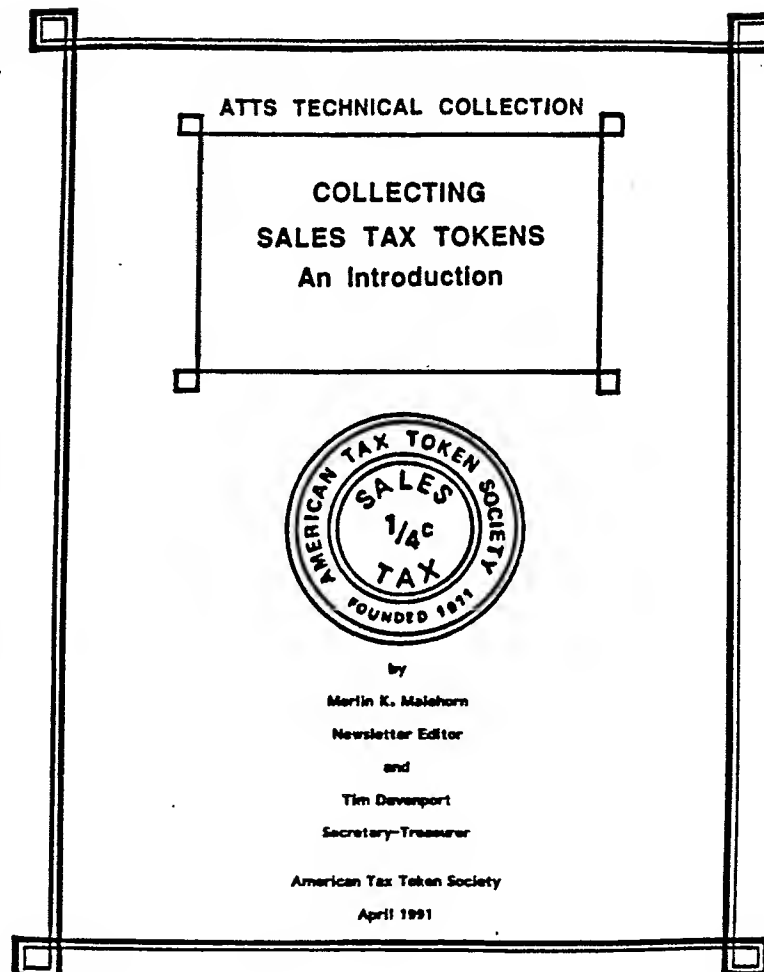


# New Publication

11

... The Editor

Tim Davenport and I have been working on a "book for beginners" for several years, but had put it aside while we worked on the catalog. We've had a little time recently to finish up this booklet, and it is now available as an ATTS publication. A picture of the cover is shown on the right. Some of the topics covered are an explanation of what sales tax tokens were, materials that were used, condition and grading, rarity, costs, cleaning tokens, describing tokens, transparency varieties, references, and what ATTS is all about (This is for individuals who may not be members but want to know something about tax tokens.). The publication is available for \$3.00 postpaid.



## Turners Update

... The Editor

In Newsletter 43 (July - September 1983), Lee DeGood reported a new find, a "Turners." The Newsletter article is reprinted below.



## Turners

MI-23

by Lee DeGood  
(ATTS R-234)



The token pictured above is at this point in time unidentified. The token is made of brass and is 18 mm in diameter with a thickness of 1.5 mm. The obverse reads

"TURNERS" (with no apostrophe) and there is also a large letter T which was probably thier company logo or trademark. The reverse reads "SALES / 1/3¢ / TAX." The token would grade about VF or XF for wear but there is a large rim nick on the obverse and the outside diameter has been filed on somewhat.

I picked up the Turners token about two years ago from a good friend of mine who is a very active token collector. He got the token at a flea market in the West Michigan area about six months before he traded it to me.

I have done some research at the Grand Rapids library and also at the library in Chicago, Illinois. I have had very little success at either place. There are a lot of places that were named Turner without the "s" but very few were named Turners. I did write to a large company in California, but received no reply from them. The other places were very small concerns and I doubt they would have had the funds to purchase the brass tokens--but I have not given up on them yet.

In my estimation the most probable states of issue are North Carolina, Illinois, and possibly Michigan. If anyone out there has any ideas about this token, please let me know.

Lee DeGood  
10684 Clyde Park SW  
Byron Center, MI 49315

\*\*\*\*\*  
EDITOR'S NOTE: Given that the token was discovered in Michigan and 1/3¢ tokens were used in that state (See ATTS Newsletter Vol. 8, No. 3), it would seem that this is the most likely state of origin. Let's tentatively list this piece as a Michigan maverick until the issuer can be positively identified.  
\*\*\*\*\*

MI#23 Turners (Michigan Maverick)

Obv. TURNERS // (superimposed over a large T)

Rev. SALES / 1/3¢ / TAX //

18 mm. Brass.

R-10, Unique, one specimen currently known.

In response to that article, the next newsletter (#44) included this correspondence.

## Turners Piece Attributed

Token and Medal Society member Richard Coy recently sent the following letter to the ATTS Editorial Office in regards to the origin of the Turners 1/3¢ Sales Tax token which was first reported in ATTS Newsletter 43.

Dear Tim,

Recently saw the request for info on the Turners 1/3¢ Sales Tax token in the TAMS Journal.

I have one of the tokens as described and have attributed it to Louisville, KY.

Turners, or Louisville Turners as it is listed in various books, was an athletic club and was located at 310 East Broadway. The building was called Turner Hall and housed their gym facilities as well as bowling lanes. Turners logo or mark of identity was the unique T which also appears on the token.

I acquired my token in 1980 when I purchased a rather large collection of Louisville, KY tokens from a coin dealer in the Louisville area. Now and when the token was used I have no information about.

Sincerely,

Dick Coy  
Spartanburg, SC

The American Tax Token Society would like to thank Mr. Coy for sharing this information with us. The new pseudo-Chits... number for the Turners piece is KY#18 and the revised rarity is R-9, 2 to 5 pieces known. Please make a notation of this information on page 3 of ATTS Newsletter 43.

In Newsletter 45, Lee DeGood commented as follows:

**Mail Bag.**

I think it may be a little early to attribute the Turners piece. (First reported in newsletter 43 and tentatively attributed in newsletter 44. -Ed.) I...got a tip from Ken Hallenbeck that the Turners piece may be from the Turners athletic organization. After some investigation I find that Turners is a very large athletic club. There are branches of the club in the following states: Ohio, Kentucky, Pennsylvania, Michigan, Illinois, Indiana, Missouri, California, and other states. I am quite sure the piece is from the Turners organization also, but which one?

Lee DeGood  
Byron Center, MI

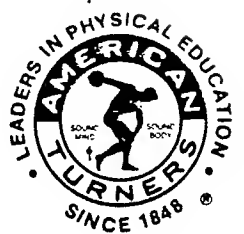
Having been a stamp collector for many years, although not currently active, I have most of the collection stashed in storage. I recently was going through some of the U.S. collection for another reason, and happened to run into a stamp I had forgotten—a stamp issued in 1948 to commemorate the 100th anniversary of Turners. As a result, it occurred to me to write to their national headquarters and ask if they have any information about the Turners token reported by DeGood. In response, I received this note. I was not surprised, considering how long ago the token must have been in use; but it would have been nice to have found out a little more.

# AMERICAN TURNERS

2503 So. Preston St., P.O. Box 17345

Louisville, Kentucky 40217

502-636-2395



November 29, 1990

Merlin K. Malehorn  
6837 Murray Ave.  
Annandale, VA 22003

Dear Mr. Malehorn,

The only knowledge of a Turner token I have came to me several years ago. A newspaperman in the Pittsburgh area found a Turner token going back to the turn of the century. He sent me a picture of it and wanted me to decipher the lettering on it, which I was able to do.

I'm sorry I do not know anymore than this. We have not had any of these tokens in our area.

Sincerely,

*Forrest F. Steinlage*  
Forrest F. Steinlage  
National Historian  
American Turners

Here is a picture of the stamp. Its first day of issue was November 20, 1948, in Cincinnati, Ohio. The design is red. As noted previously and indicated by the logo on the letterhead, Turners are interested in physical education. I should have asked them for more information but didn't, so the following is from Charles A. Bucher, Foundations of Physical Education, Sixth Edition, 1972.



Turnverein is an association of gymnasts that has been in evidence since founded in Germany in the early 1800s. The founder, Friedrich Ludwig Jahn, created a system of gymnastics with the intent to mold German youth into strong and hardy citizens. The system was recognized throughout Germany and Turnvereins were formed in many cities, growing from 1,500 in 1870 to about 10,000 in 1920. Members became known as "turners."

The system was introduced to America as early as 1823 in Massachusetts. The Turnvereins were accepted enthusiastically in German settlements in the Mid-west. The earliest association was founded November 21, 1848, in Cincinnati; by 1851 there were at least 1,672 "turners" and by 1852 there were twenty-two associations. A national association, the Turnerbund, was formed in 1850. By 1861 there were approximately 150 Turnverein societies and about 10,000 turners in the United States. After the Civil War, additional societies were formed for both boys and girls. The members supported physical education in the public schools, and disapproved of the stress being placed on winning games. The organization also became known as Turners. It continues to exist, with associations still existing in various cities throughout the United States.

## American Tax Token Society

### Secretary & Treasurer's Report

#### First Half, 1991

Initial Balance	\$3075.24
Credits: Interest	52.78
Dues Payments Received	65.00
Publications Sold	32.00
Debits: Newsletter #72 & Expenses	95.36
New Balance	\$3129.66

#### New Member

R-438 David Stivison, 870 N. 30th Street, Philadelphia, PA 19130

#### Change of Address

R-276 Max Studley, 7887 N. La Cholla #2043, Tucson, AZ 85741

**FINAL NOTE:** You aren't quite rid of me yet. . . I've agreed to stay on as Secretary-Treasurer until after the new tax token catalog is published. If anyone is eager to take over this job, at once or in the near future, please contact Merlin Malehorn at the Editorial Office address. In the meantime, please keep your notifications of address changes and so forth coming to: **Tim Davenport, 5150 NW Shasta, Corvallis, OR 97330.** Thanks. — Tim

# Members - 1991

- Albert L. Albright, R-188 (1973)  
300 NE 91st Street  
Seattle, WA 98115
- Louis S. Alfano, L-218 (1976)  
303 South Kennedy Road  
Sterling, VA 22170
- Harold Don Allen, F-30, L-30 (1970)  
P.O. Box 758 Station P  
Toronto, Ontario M5S 2Z1 CANADA
- Lloyd Andries, Jr., R-318 (1983)  
P.O. Box 624  
Witt, IL 62094
- Wilbur Armstrong, R-274 (1983)  
300 Old Fort Street  
Tulahoma, TN 37388
- John M. Barnes, R-94 (1971)  
P.O. Box 5152  
Sherman Oaks, CA 91413
- Donald R. Barsi, R-382 (1986)  
P.O. Box 7989  
Fremont, CA 94537-7989
- Claude Bates, Jr., R-257 (1979)  
4309 Rainbow  
Kansas City, KS 66103
- Mike Batkin, L-284 (1983)  
P.O. Box 1072  
El Paso, TX 79958
- David C. Bennison, R-370 (1985)  
P.O. Box 872967  
Wasilla, AK 99687
- Joe Bidwell, R-228 (1976)  
1000 41st Avenue NE, #320  
Columbia Heights, MN 55421
- William Bills, R-343 (1984)  
922 North Edgefield Avenue  
Dallas, TX 75208
- Richard A. Blaylock, R-286 (1983)  
437 East 3250 North  
North Ogden, UT 84404
- Leo Bledsoe, R-57 (1971)  
4021 Overhill  
Hannibal, MO 63401
- John Bow, R-437 (1990)  
7411 Bridle Drive  
Nashville, TN 37221
- Lois Campbell, R-394 (1987)  
10841 Lawndale Drive  
Parma, OH 44130
- Carl Cochrane, R-238 (1977)  
12 Pheasant Drive  
Asheville, NC 28803-3320
- Keith Cope, R-275 (1983)  
8365 Costello  
Panorama, CA 91402
- Earle J. Dale R-416 (1987)  
42751 Florida Avenue Sp. 62  
Hemet, CA 92344
- Tim Davenport, R-232 (1977)  
5150 NW Shasta  
Corvallis, OR 97330
- Marc J. Duval L-426 (1989)  
1621 Bigelow Avenue North  
Seattle, WA 98109
- E. D. Ebert, R-158 (1972)  
2873 Ptarmigan Drive #3  
Walnut Creek, CA 94595
- Roy T. Eggert, R-356 (1984)  
24821 Nickelby Drive  
Damascus, MD 29872
- Joe M. Erber, L-92 (1971)  
P.O. Box 1235  
Greenwood, MS 38930
- David N. Ferguson, R-332 (1983)  
3405 Richmond Avenue  
Staten Island, NY 10312
- Jerold Finch, F-12 (1971)  
328 West 2000 North, Apt. H  
Layton, UT 84041
- Mike Florer, R-409 (1987)  
5542 Shady Creek Court, Apt. #1  
Lincoln, NE 68516-1871
- Bill Freeman, R-425 (1989)  
P.O. Box 2889  
La Grande, OR 97850
- Larry Freeman, F-10 (1971)  
6500 Ely Vista Drive  
Parma, OH 44129
- Mrs. Ellen Gates, R-209 (1975)  
1128 Walkup Street  
Carbondale, IL 62901
- David D. Gladfelter, R-281 (1983)  
228 Winding Way  
Moorestown, NJ 08057
- Clarence E. Glenn, R-317 (1983)  
P.O. Box 63  
Fork, MD 21051
- Ken L. Hallenbeck, Jr., F-51 (1971)  
711 North Nevada Avenue  
Colorado Springs, CO 80903-1007
- Richard W. Halteman, L-193 (1973)  
708 Huntwood Lane  
Kirkwood, MO 63122
- M. E. Hartkopf, R-371 (1986)  
Rt. 3 Box 99  
Jenkins, MO 65605
- Rich Hartzog, R-163 (1972)  
P.O. Box 4143  
Rockford, IL 61110-0643
- Stuart Hawkinson, R-432 (1989)  
606 2nd Avenue  
Eau Claire, WI 54703
- Mark S. Hertzler, R-423 (1988)  
P.O. Box 2111  
Mansfield, OH 44905
- J. C. Hoffman, R-342 (1984)  
P.O. Box 723  
Merced, CA 95341
- Patrick D. Hogan, L-198 (1974)  
629 South Johnson Street #3  
Iowa City, IA 52240
- Wayne Hohndorf, R-268 (1983)  
6546 Binney Street  
Omaha, NE 68104
- Tom Holifield, L-327 (1983)  
P.O. Box 533  
Alderson, WV 24910
- James H. Holtel, L-167 (1973)  
153 East Columbus Street  
Nelsonville, OH 45764
- Lawrence S. Hopper, L-150 (1972)  
356 East Desert Inn #109  
Las Vegas, NV 89109
- George Hosek, R-372 (1986)  
7411 Idledale Lane  
Omaha, NE 68112-2805
- Eric Jackson, R-374 (1988)  
P.O. Box 728  
Leesport, PA 19533-0728
- Richard Johnson, F-38, L-38 (1971)  
1004 North Bridge  
Carbondale, IL 62901
- James Jones, R-436 (1990)  
1242 Riverwood Drive  
Nashville, TN 37216
- Robert R. Kelley, R-287 (1983)  
2689 Cliff Road  
North Bend, OH 45052
- Phil Klablel, R-215 (1975)  
RR #1, 3436 East 1st Road  
Peru, IL 61354

- Richard Lane, R-103 (1971)  
5868 SaTakanum Way  
Bellingham, WA 98226-9518
- Ronald Lang, R-187 (1973)  
8345 South Moody  
Oak Lawn, IL 60459
- Robert O. Leonard, Jr., F-21 (1971)  
1065 Spruce Street  
Winnetka, IL 60093
- Charles H. Lipsky, H-5 (1972)  
1225 Day Street  
Galesburg, IL 61401
- William J. Macomber, R-177 (1973)  
8811 Frankford Avenue  
Philadelphia, PA 19136
- George W. Magee, Jr., H-1 (1971)  
74 Pasture Lane, #231  
Bryn Mawr, PA 19010
- Jim Majoros, R-435 (1990)  
65 16th Street  
Toms River, NJ 08753
- Merlin K. Malehorn, L-279 (1983)  
6837 Murray Lane  
Annandale, VA 22003
- Billy Manning, R-417 (1988)  
P. O. Box 9801  
Dothan, AL 36304
- Robert A. Mason, R-98 (1971)  
1506 Fincke Avenue  
Utica, NY 13502
- James A. McCarty, R-337 (1983)  
512 Oak Manor Drive  
El Dorado, AR 71730
- J. Michael McGurran, R-380 (1986)  
615 Cottonwood  
Grand Forks, ND 58201
- H. H. Mitchell, R-405 (1987)  
82 The Highlands  
Tuscaloosa, AL 35404
- Scott P. Mitchell, R-294 (1983)  
P.O. Box 1006  
New Hyde Park, NY 11040
- Edwin Morrow, R-329 (1983)  
2603 51st Street  
Des Moines, IA 50310
- Leonard O. Otterson, R-366 (1985)  
1318 9th Avenue South  
Fargo, ND 58103
- Kazuma Oyama, R-381 (1986)  
38 Lauone Loop  
Wahiawa, HI 96786
- Thomas A. Pennock, R-424 (1988)  
322 North Hancock Avenue  
Colorado Springs, CO 80903-3137
- John W. Pereira, R-200 (1974)  
P.O. Box 1060  
Jackson, CA 95642
- Sam Petry, R-412 (1987)  
P.O. Box 167  
St. John, IN 46373
- Michael G. Pfefferkorn, F-2, L-2 (1971)  
P.O. Box 2829 Carondelet Station  
St. Louis, MO 63111
- Frederick Reding, R-320 (1983)  
2 Oakwood Court  
Lake Wylie, SC 29710
- Fred Robinson, R-273 (1983)  
P.O. Box 20121  
Canton, OH 44116
- Glenn Rome, R-306 (1983)  
P.O. Box 46071  
Seattle, WA 98146
- Jerry F. Schimmel, F-3, H-7 (1971)  
P.O. Box 40888  
San Francisco, CA 94140
- R. A. Schrader, R-431 (1990)  
2333 18th St. SW  
Cedar Rapids, IA 52404
- George G. Schwenk, R-313 (1983)  
Merriam Hill Road  
Mason, NH 03048
- Everett Self, R-324 (1983)  
P.O. Box 4729  
Yuma, AZ 85364
- Thomas Severn, R-408 (1987)  
2813 Osborn Road  
Topeka, KS 66614
- John Shape, R-406 (1987)  
29150 39th Avenue South  
Auburn, WA 98001
- Frank Siwiec, R-350 (1984)  
44 Sandra Circle B4  
Westfield, NJ 07090
- Brian A. Smith, R-376 (1986)  
Rt. 1, 229 Verdant Lane  
Jefferson City, MO 65109
- David V. Stivison, R-438 (1991)  
870 North 30th Street  
Philadelphia, PA 19130-1104
- David Stolaroff, R-393 (1987)  
P. O. Box 13559  
El Paso, TX 79913
- Joseph E. Studebaker, Jr., R-147 (1972)  
2614 Legare Street  
Beaufort, SC 29902
- Max Studley, R-276 (1983)  
7887 North La Cholla #2043  
Tucson, AZ 85741
- John Sutor, R-249 (1978)  
P.O. Box 725  
Galesburg, IL 61402
- S. Bertram Tabor, F-41 (1971)  
50 North Street  
Cranston, RI 02920
- Harvey L. Thamm, R-414 (1987)  
P.O. Box 163  
Stafford, TX 77497-0163
- Clarence H. Thiede, R-385 (1986)  
8200 Avenida La Prestina NE  
Albuquerque, NM 87109
- Edward 8. Tupper, R-245 (1977)  
6241 34th Avenue NE  
Seattle, WA 98115
- George Van Trump, Jr., L-169 (1973)  
P.O. Box 26170  
Lakewood, CO 80226-0170
- John Vrbancic, R-428 (1990)  
722 Coolidge Avenue  
Kalamazoo, MI 49007
- Michael J. Werda, R-362 (1984)  
1028 Hinckley Boulevard  
Alpena, MI 49707
- Al White, Jr., L-220 (1976)  
26 West 021 Parkside Road  
Naperville, IL 60540
- Tim L. White, L-392 (1987)  
P. O. 91  
Rocky Face, GA 30740
- Raymond Wile, R-398 (1987)  
195-28 37th Avenue  
Flushing, NY 11358-4005
- Tom Wooldridge, R-298 (1983)  
104 Northwood  
Tupelo, MS 38801
- Prentiss O. Wright, R-269 (1983)  
1412 Pine Ridge Drive  
Gulf Shores, AL 36542
- Howard J. Wunderlich, R-358 (1984)  
308 Parkwood Street  
Ronkonkoma, NY 11779





# ATTS NEWSLETTER

## JUL - SEP 1991

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ATTS Editorial Office  
6837 Murray Lane  
Annandale, VA 22003

## Advertisements

### Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco CA 94140

**WILL TRADE** up to "220" different amusement tokens for equal number of yours. Sam Petry, P.O. Box 167, St. John, IN 46373.

**HAVE** Belgian Village Chicago World's Fair, rolled out cent. IL 53 and 78A (Chits numbers) tax tokens. Want transportation, prison, race track, and sales tax tokens. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

**TRADE** my NM-5 5 mill copper error "of five cents" for any of AL-11, MS-3, MS-5, OK-3, or OK-7. Several trades available. Stuart Hawkinson, 606 2nd Avenue, Eau Claire, WI 54703.

### A NOTE FROM THE EDITOR

Over the past couple months, several of you have sent me letters expressing your thanks for the work I do as Editor. I appreciate your thoughtfulness very much. To tell the truth, I rather enjoy doing this thing. I've been sort of "on hold" with regard to the catalog, while we wait to get the photographic arrangements and a publishing/printing contract established, so doing the Newsletter quarterly gives me a little something to keep my hands and mind busy.

As Richard Johnson and others have pointed out from time to time, it gets pretty hard for me to have to create most of the articles that appear, and that's why some of the articles may seem a little off the wall from your perspective. On the other hand, when we say we are interested in "related items," I don't want to prevent you from having information about things, even if they may not be "related" as far as you are concerned. That is why I put in illustrations of such things as the Turners stamp in the last issue, or various sales tax documents, sales tax stamps, and so on. I figure there may be a few of us who want to collect those things also, although I recognize this is a numismatic organization primarily, and that we collect things that could have been used in circulation (i.e., more than one time) such as tokens, rather than things that could have been used only once (i.e., stamps). Of course, there are exceptions, of which the major one from our standpoint is the Ohio sales tax receipts.

In this broader perspective, I had provided some information about Canadian sales tax receipts in several issues during the past couple years. I have been developing additional information about these receipts, and will eventually write an article about them. In addition, I had put in a few illustrations of some sales tax stamps from Cyprus, sales tax stickers from Israel, and some other pieces; these had been called to our attention by Mike Florer. I've accumulated some more information about the stickers from Israel and will also provide an article on them sometime in the future. In the meantime, thanks to Mike Florer's efforts, there is now additional information about foreign sales tax stamps. You will see this information in the feature article in this issue.

One other matter, for those who may be interested in ration tokens and the other materials that were used for rationing during World War II. Mike advises that the Society of Ration Token Collectors has "come back to life." He is now the editor of their newsletter, The Ration Board. If you are interested in joining this organization, the dues are \$5.00 per year, and the address of the Secretary-Treasurer is David Deschenes, 44 Kendall Pond Road, Apt. E, Londonderry, NH 03053-3709.

## Prices Realized

Editor's Note: These are reproduced as shown in the various catalogs. I have corrected an occasional misspelled word, but you are on your own to interpret otherwise.

### Tom Wall (P.O. Box 1242, Independence, MO 64051) Sale 35 closing May 6, 1991

730	Arcola, Illinois-br-vf-Carbondale (III)-al-unc-Effingham, Illinois br xf/au-all 1/4c-(3 pieces)	1.50
731	De Pue (III) Merchants-1/4c-br 20mm-vf	14.00
732	as last-w/lt die break at r/ght of "De Pue" through "T" of "Merchants"-xf	16.00
733	Galva Illinois-cop-au Jacksonville, Ill.(2 diff.)br-vf & au-1/4c(3 pieces)	1.50
734	Jasper County Illinois-cop-xf and Kankakee(III.)-al-unc-1/4c(2 pcs)	2.25
735	Kewanee, Ill.-1/4c-br-(3 pcs)f-au	2.25
736	La Salle, Illinois-br-f—Litchfield Illinois-br(2)—Mercer County (III) br (4 pieces)	3.25
737	Mattoon Ill.-Tax Token-1/4c-al-vf	3.00
738	New Boston Illinois-br-au—Roanoke (III)-au-Rock Island Illinois-al, br all 1/4c-(4 pieces)	3.00
739	Pike Co.(III.)-cop-1/4c-xf	2.10
740	St. Anne(III.)cop-(2)-vf,unc-Tazewell County-Illinois-cop(2)sf/au-(4 pcs)	3.85
741	Toulon(III.)-al-vf—Union County(III) al-unc—W.C.M.A.-(Whiteside Co., III) al-au-(3 pieces)	4.50
742	Virginia, Ill.-Bank of Petefish Skiles & Co.-1/4c-br-vf	6.90
743	group of 382 state tax tokens most are metal-only a few are damaged-good variety	50.00

### C & D Gale (2404 Berwyn Rd., Wilmington, DE 19810) Mail Bid Sale #10 closing June 24, 1991

344	TAX TOKENS: CO-1 (5); IL-3 (2); MO-8; NM-3; <u>9 pieces</u> BU	no.sale
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**Superior Stamp and Coin Co., Inc. auction July 15 and 16, 1991**

In Newsletter 73 I reported the pending sale of an Ohio partial sheet of 75 15¢ sales tax receipts, with an estimated catalog value between \$5000 and \$7500. I have been advised by Superior Stamp and Coin Co. that the sheet was purchased for \$400 + 10% handling. The comment was made by their Manager, Stamps, that either it had been estimated too high or everyone overlooked it.

**C & D Gale Fixed Price Catalog #17 (received 8/12/91)**

This is advertised as a Starter Collection. Notice the previously unreported MO-1 counterstamp listed. A picture of it is provided under "New Finds."

TAX TOKENS: 44 diff: AL-1, AL-2, AL-3, AL-4, AL-5, AZ-2, AZ-5, CO-1, CO-2, CO-5; 7 Diff IL/1/4c CHANDLERVILLE, EFFINGHAM, JACKSONVILLE, KEWANNE, LASALLE, LITCHFIELD, SILVUS, et al; KS-1A, KS-3, LA-1, LA-2, LA-4, MS-1, MS-2, MS-4; MO-1 (SHOP IN UNIVERSITY CITY SHOP & SAVE rev.), MO-2, MO-5a, MO-7, MO-8 lt gr, MO-8 dk gr, NM-1, NM-2, OK-1, OK-2, OK-4, UT-1, UT-2, UT-3, UT-5, WA-1, WA-5, WA-6; 44 pcs in 2x2 flips VF-BU \$50.00

**Stephen P. Alpert (P.O. Box 66331, Los Angeles, CA 90066) Mail Bid Sale #39 closing June 24, 1991**

1187	14 diff. Ill. Tax ¼¢ tokens, storecards, medals, etc. (Est.\$30)	\$26.50
1692	24 diff. Ill. ¼¢ tax tokens, plus 9 dupes. Plus 7 Ill. 1½ Mills tokens (3 diff.) 40 pieces total	\$39.00
1754	60 assorted state sales tax tokens. Some damaged; mostly Missouri	\$5.55

**Jerry F. Schimmel (P.O. Box 40888, San Francisco, CA 94140) Auction 24 closing May 19, 1991**

125	Alfeld & Healy, Livingston IL, Redeemable In United States Money, 1/4c Br 20 VF dark (MB\$210)	no.sale
126	AL-7 (#14) 1 Mill grey fibr VF (\$3)	no.sale
127	IL-2 (#2) Retailer's Al BU (\$8)	8
128	same VF (\$4)	no.sale
129	NM-7 (#1 2) black fibr Unc (\$75)	70
130	State Issues Lot: 80 mixed G-Unc (\$20)	9
131	IL Provisionals Lot: 10 pcs, 8 dif incl. 1 token blank VG-AU (\$9)	no.sale

## New Finds

The Editor

In Newsletter 73 I provided some information on a new find by Harvey Thamm. It was a "good for" attributed to James A. Boyd, Pinellas Park, Florida. The "good for" was for the sales tax on purchases, which is why it was an interesting token. I indicated that I really didn't think it was a "sales tax token" as we use the term, but it may be of interest to some of us who collect a wide range of tokens and other things that seem to be related somehow.

I also asked if anyone had any more information. In response, I received the following:

From Joe Studebaker, Jr. (R-147, Beaufort, SC):

"... it isn't a sales tax token, but a personal to advertise his shop. In '75-'76, a dealer in California came out with these copper tokens, with flying eagle, Independence Hall, and Indian head reverses. They were a cheap item for personal tokens. A lot of people were putting out personals for giveaways and to collect. Mine had the Indian head. It was passed out at AVA and some in ATTS at that time."

From Fred Robinson (R-273, Canton, OH):

"The token . . . is a recent issue. The token was made by the Patrick Mint in San Francisco, CA. The time span was around 1976.

"The Patrick Mint made the cent size tokens for the bicentennial year. The attraction was the low cost, about 10¢ each. The minimum order was anything, but Patrick made 1000 pieces and kept what you didn't order. They later sold these tokens at about 20¢ through Coin World ads. There is a catalog of items made for the bicentennial year, however it is out of print.

"The Mint closed up shop. The flying eagle reverses are not in the bicentennial series unless dated 1796-1976.

"The item is a nice extra but it does not really belong to true sales tax material."

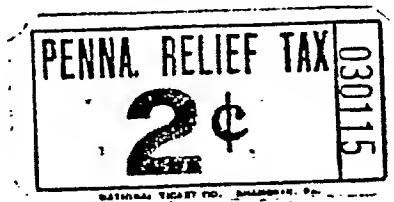
## PENNSYLVANIA

John Barnes (R-94, Sherman Oaks, CA) sent in the following information and illustration.

"The enclosed article is from the January 1981 Issue of Token Topics, publication of the California Association of Token Collectors. I was Editor of Token Topics at that time, and my wife Virginia, since deceased, had made this remarkable discovery at a local stamp show in Van Nuys, California. I believe that I reported this tax item to ATTS at the time, but I cannot recall finding my report in print.

"If it is a known item, I would love to know more about it. I have never found a reference to it anywhere."

NEWLY DISCOVERED TAX ITEM: Member Virginia Barnes, while on her eternal search for revenue stamps came up with a real goodie in the esoteric field of United States Sales Tax items. As may be seen from the illustration below, it is printed on an off-white theater ticket stock by the National Ticket Co., Shamokin, Pa. The reverse is blank. Pfefferkorn and Schimmel list nothing that remotely resembles this piece. It may be deduced from the serial number that a large number were issued, but then, people like to throw away old theater tickets—a possible reason why they haven't survived. Note also that this is a relief item...possibly linking it to the depression era. If readers know anything about it, please don't hesitate to write: P. O. Box 5152, Sherman Oaks, Cal. 91413.



All printing on  
ticket is black.

Editor's Note: I have looked through all past Newsletters and cannot find any reference to this ticket. In Newsletter Vol. 2 No. 1, March - April 1972, there is mention of some tickets from the Pittsburgh area, and in Newsletter Vol. 2 No. 2, May - June 1972, there is an identification of them as being related to some amusement parks in that area. Chlts lists six tickets from three parks, all in Appendix XI, Other Related Items. They are considered to be amusement tax tickets rather than sales tax tickets, and were used to raise funds for some school districts. The ticket John has reported is different. It is a Relief Tax ticket, which is suspiciously similar to some of the early sales tax tokens from a few states. For example, the early Utah tokens were "Emergency Relief Fund" tokens. In any event, we have no other information about this ticket from Pennsylvania.

## WASHINGTON

Stuart Hawkinson (R-432, Eau Claire, WI) reports:

" At another dealer's 'junk box' at the ATCO show, I found a Washington red plastic pattern: Chits #15. The color is "red book" red, rather than wine-red as listed in Chits; else the same inscription on both sides ' . WASHINGTON . / 1 / SALES TAX TOKEN '. The diameter is average 21 mm. (somewhat out-of-round) rather than 23 mm. as listed in Chits."

## MISSOURI

Mike Florer (R-409, Lincoln, NE) reports that at the ATCO show in Omaha last September he saw a Missouri sales tax token purse. The same dealer was at the ANA Convention in Chicago, and Mike was able to purchase the item. The purse is shiny gray leather and is the right size to hold the 42 mm. milktop tokens. It's approximately 2" x 2" in size and would probably hold up to ten tokens. The leather had a continuous floral pattern all over it. On the flap was the following design, roughly actual size. On the back, where the flap to close it is, there is a brass button, approximately 5/16" in diameter. The button has the following on it, incuse: DENVER M. WRIGHT CO., / ST. LOUIS . (Ed. Note: I'll provide an illustration in the next issue if possible.)



Stuart Hawkinson also reports that at the ATCO show in Minneapolis on August 31 he found a MO-1 milktop with a previously unreported counterstamp. The counterstamp is in two lines PENDERGAST / TAX, all caps, black ink, 3 mm. high letters. It was found in a hoard reputed to be from a Colorado coin counting machine business. (Ed. Note: I will try to provide an illustration in the next issue.)

In prices realized, I noted a previously unreported MO-1 counterstamp. It is illustrated below. The writing is in a light red pencil and barely visible in natural light. Fortunately, the photocopy machine picked up the red quite nicely.



## MISCELLANY

I recently ran across another "odd" pinback, having to do with taxes but not general sales taxes. It is illustrated above with the MO counterstamp. Obviously, it has to do with a tax on beer somewhere. The beer is yellow, the upper part of the pinback is red (down to the bottom of the mug), and the bottom is dark blue. The lettering around the edges and the union label are white; the lettering on the mug is black.

Did you hear about the turtle that was mugged by three snails? When the police asked the turtle what had happened, he responded "I don't know. It all happened so fast!"

# Foreign Collectibles

Mike Florer R-409

Besides being a collector of sales tax tokens, among other things I am an avid stamp collector. I am especially interested in revenue stamps, and this interest has led to my discovery of numerous foreign sales tax stamps. One of my goals is to build a combined, representative collection of sales tax tokens, stamps, and collateral material from around the world.

A few foreign sales tax stamps/receipts have been previously reported in this publication. What follows is a summary of all the foreign sales tax collectibles that I know to exist. A majority of the items are adhesive stamps which I assume were placed on sales invoiced.

**ARGENTINA:** Sales tax stamps, circa 1987.

**AUSTRIA:** Sales tax stamps (inscribed "Umsatzsteuer").

**BELGIUM:** Sales tax stamps and meter stamps. See ATTS Newsletter 70, p. 2.

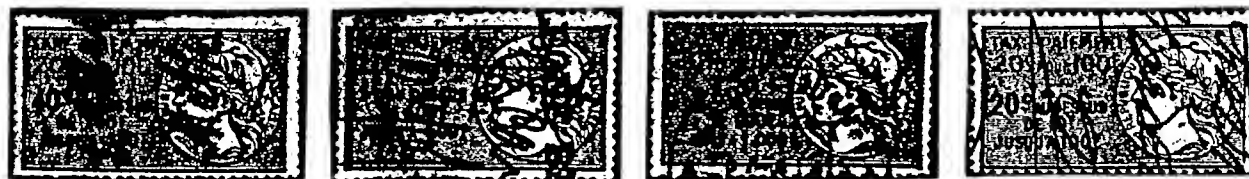
**BRAZIL:** Sales tax stamps, circa 1927, and sales tax stamps issued by the state of Sao Paulo, circa 1943-1952.

**CANADA:** Sales tax tickets issued by the provinces of British Columbia, New Brunswick, Nova Scotia, Ontario, Prince Edward Island, Quebec, and Saskatchewan. See ATTS Newsletter 64, pp. 11-18, and 67 pp. 19-27.

**CYPRUS:** Sales tax handback stamps for tourists (exempt from paying the sales tax). See ATTS Newsletter 69, p. 11.

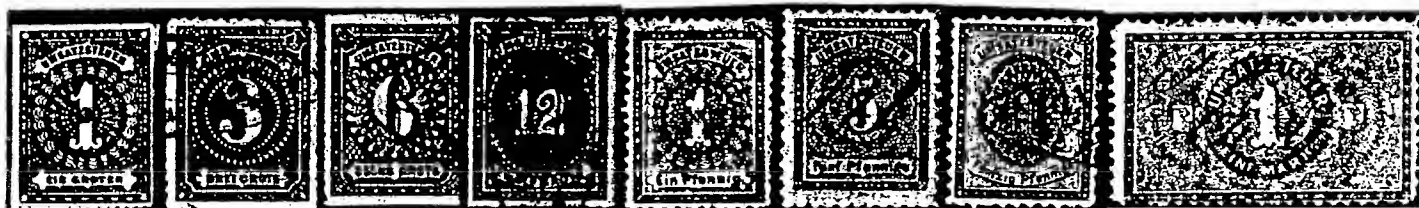
**DENMARK:** Sales tax stamps.

**FRANCE:** Sales tax stamps (inscribed "Taxe Paiements"), circa 1918-1919. Illustrated below (actual size) are four of these. They are the 1918 40 Centimes, 1918 1 Franc, 1918 2 Francs, and 1919 20 Centimes, respectively. The 2 Francs is blue-green and the rest are red.



France also issued booklets of sales tax exemption tickets to U.S. soldiers during World War I. See ATTS Newsletter vol. 3, no. 6, pp. 1, 4.

**GERMANY:** Sales tax stamps (inscribed "Umsatzsteuer") issued 1916-1923. See ATTS Newsletter 69, pp. 13-14. Also, the German state of Bremen issued sales tax stamps (also inscribed "Umsatzsteuer"), circa 1866-1872. Illustrated below (actual size) are eight of these. Their face values are 1, 3, 6, and 12 Grote, 1, 5, 50 Pfennig, and 1 Mark, respectively. The Grot values are orange and the rest are blue-green.



**GREAT BRITAIN:** Luxury tax stamp essay which appeared as lot #320 in the Glass Slipper Postal Bid Sale which closed November 6, 1987. It was described as a 3 Shillings (essay in black on yellow, perforated double stamp on ungummed paper." Its estimated value was 10 British Pounds. Below is a photocopy of the illustration (reduced size) from that sale.



Lot #265 of the Glass Slipper sale which closed November 19, 1989, was a sheet of purchase tax exemption stamps. The description was "unlisted item - complete sheet of five issued in 1953 by the Midland Bank aboard the RMS Q(ueen) Elizabeth. . . . watermark crown . . . (inverted) . . . ." This item also had an estimated value of 10 British pounds. My hypothesis is that these were issued because the British purchase or sales tax did not apply to transactions taking place in international waters. Also, the Bailiwick of Guernsey issued sales tax stamps, circa 1940-1971.

**HUNGARY:** Sales tax stamps (inscribed "Forgalmi Ado"), circa 1920-1934 and municipal sales tax stamps (also inscribed "Forgalmi Ado") issued by Budapest.

**ISRAEL:** Luxury tax stamps issued 1949-1950. The listing on the next page is from the Specialized Catalog of Israel and the Holy Land Revenues (1980) by Wallerstein. These stamps were replaced by sales tax labels issued 1950s-1960s. See ATTS Newsletter 69, pp. 12-13. In that issue, the editor told token-only collectors to look at the oval plastic "tokens." These items are now known to be oval plastic adhesive labels as stated in the introduction to that section of Wallerstein's catalog. They are NOT tokens. At the end of the Wallerstein catalog are some additional plastic sales tax labels to be added to this listing. They are:

20 pr	Grey	\$4.00
25 ag	Blue	\$4.00
75 ag	Lilac	\$5.00
200 ag	Orange Brown	\$7.50

#### LUXURY TAX (MAS MOTROT)

These stamps were printed on paper or cotton with both regular perforations 14x14 and rouletted perforations. They were used in the years 1949-1959 until they were replaced by the Mas Kniuah labels. They were affixed to various types of articles, such as furniture, clothing, household articles etc.

Catalog	Value	Color/Description	Mint
MM 1	3 pr	Green on Grey paper	\$ 3.00
MM 2	5 pr	Brown on Grey paper	2.00
MM 3	5 pr	Blue on Orange paper	6.00
MM 4	10 pr	Blue on Grey paper	3.00
MM 4A	10 pr	Blue on Orange paper	6.00
MM 5	10 pr	Green on Grey paper	7.00
MM 6	15 pr	Ultramarine on White paper	7.50
MM 7	15 pr	Brown on Grey paper	4.00
MM 8	20 pr	Red on Grey paper	3.00
MM 9	20 pr	Brown on Grey paper	6.00
MM 10	20 pr	Blue on Orange paper	7.00
MM 11	20 pr	Black on Orange paper	7.00
MM 12	25 pr	Blue on Grey paper	7.00
MM 13	25 pr	Green on Grey paper	7.50
MM 14	25 pr	Brown on Grey paper	7.50
MM 15	30 pr	Brown on Grey paper	4.00
MM 16	30 pr	Green on Grey paper	5.00
MM 17	30 pr	Light Blue on White paper	7.00
MM 18	35 pr	Brown on Grey paper	5.00
MM 19	35 pr	Black on White paper	7.00
MM 20	40 pr	Blue on Grey paper	4.00
MM 21	40 pr	Green on White paper	7.50
MM 21A	40 pr	Green on Grey paper	7.00



MM 22	40 pr	Brown on Grey paper	7.00
MM 23	50 pr	Orange on Grey paper	4.00
MM 24	50 pr	Green on Grey paper	5.00
MM 25	50 pr	Straw on Grey paper	6.00
MM 26	50 pr	Brown on Grey paper	5.00
MM 27	50 pr	Light Blue on White paper	7.00
MM 27A	50 pr	Dark Blue on Blue paper	7.00
MM 28	100 pr	Brown on Grey paper	7.50
MM 29	100 pr	Light Blue on White paper	8.00
MM 29A	100 pr	Dark Blue on Grey paper	5.00
MM 30	100 pr	Green on Grey paper	6.00
MM 31	200 pr	Green on Grey paper	8.00
MM 32	200 pr	Brown on Grey paper	8.00
MM 33	300 pr	Red on White paper	9.00
MM 34	400 pr	Violet on Grey paper	5.00
MM 35	500 pr	Orange on Grey paper	5.00
MM 36	500 pr	Blue on Blue paper	7.00
MM 37	500 pr	Brown on Grey paper	7.00
MM 38	500 pr	Green on Green paper	9.00
MM 39	500 pr	Pink on Grey paper	10.00

Printed on Cardboard Type Paper

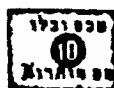
Catalog	Value	Color/Description	Mint
MM 40	50 pr	Olive on Pink paper	\$ 7.00
MM 41	100 pr	Ultramarine on Pink paper	9.00
MM 42	500 pr	Red Violet on Pink paper	12.00
MM 43	1 I.L.	Blue on Yellow paper	15.00
MM 44	2 I.L.	Blue on Pink paper	20.00

Used for Customs Duty

MM 44	10 pr	Blue on White paper	3.00
MM 45	50 pr	Blue on White paper	5.00
MM 46	100 pr	Green on White paper	8.00



MM 41



MM 44



MM 46

The two labels on the right are made of cotton and are found sewn into various types of clothing and many types of household goods.

Note that three luxury tax stamps were used for customs duty and two sales tax stamps were used for a tax on driving lessons. These are not of interest to us as they do not pay a general sales tax.

Before the creation of the state of Israel, the Jews in Palestine issued the Hagana defense token. This token is a sales tax token issued in 1938, made of brass, and used into the 1950s. There are three varieties. See ATTS Newsletter vol. 8, no. 4, pp. 3-5.

**ITALY:** Sales tax stamps (see ATTS Newsletter 70, p. 2) and value added tax ("I.V.A.") code printed on metal bottle tops. Also, the city of Fiume issued sales tax stamps (inscribed "Forgalmi Ado"), circa 1941-1946.

**LUXEMBOURG:** Salex tax stamps used before Nazi occupation. See ATTS Newsletter 70, p. 2.

**TURKEY:** The following is a quote from p. i of Revenues of Ottoman Empire and Republic of Turkey by William T. McDonald:

Stamp duties levied by the Ottoman Empire on pieces of locally produced cloth of silk and cotton as they left the factory, indicating a sales tax of one para per piaster (a tax of 2.5%). The tax was collected by the Treasury and sometimes by local authorities."

These stamps appear to have paid a sales tax on cloth only, and thus do not show payment of a general sales tax.

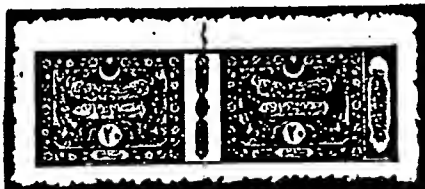
The following listing of sales tax stamps is from pp. 146-148 of this catalog.

## SALES TAX

1923 Perf.11,12,13½ Unwmkd

54x15mm

Two-part stamp perforated vertically in center



A= Left or right half  
B= Setenant

			A.	B.
1.	20pa	carmine-rose	.50	3.00
2.	1½pi	carmine-rose	1.00	6.00
3.	2½pi	green	1.50	7.50

1924 Perf.13½ Unwmkd

50x16mm

Two-part stamp perforated vertically in center



			A.	B.
4.	1pi	blue-green	.50	5.00
5.	2pi	" "	.50	5.00
6.	5pi	" "	1.00	7.50

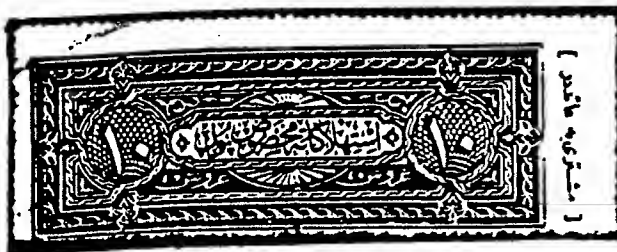
Same - Perf.12

7.	1pi	blue-green	.50	5.00
a.		turquoise-blue	.50	5.00
8.	2pi	blue-green	.50	5.00
9.	5pi	blue-green	1.00	7.50
a.		turquoise-green	1.00	7.50
10.	20pi	olive-green	2.00	10.00

1924 Perf.12 Unwmkd

67x24mm

Two-part stamp perforated 12 vertically at center



A= Left or right half  
B= Setenant

			A.	B.
11.	10pa	carmine	.50	5.00
12.	1pi	deep dull blue	.50	5.00
13.	2pi	" " "	.50	5.00
14.	5pi	" " "	.75	5.00
15.	10pi	" " "	1.00	7.50
16.	20pi	brown-olive	2.00	10.00
a.		yellow-green	2.00	10.00
17.	50pi	brown-olive	3.00	15.00
a.		yellow-olive	3.00	15.00

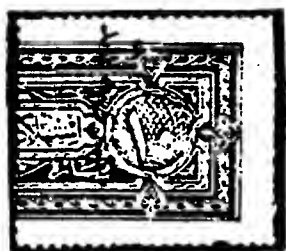
1924 - Same Design Perf.12  
Coarse buff paper

18.	2pi	deep dull blue	1.00	7.50
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Inscriptions: Center panel, "İstihlaka mahsustur" (for consumption). Right margin, vertically reading up, "Müsteriye aittir" (reserved for purchaser). Lower panels at right and left are the written values.

1924 Same Design

Without inscription in right margin. Overprinted vertically on right half, "Müsteriye aittir" (reserved for purchaser). Overprints black (Bl) or red (R).



19.	10pa	carmine	(Bl)	1.00	7.50
-----	------	---------	------	------	------

			A.	B.
20.	1pi	deep dull blue (R)	1.00	7.50
21.	2pi	" " " (R)	1.00	7.50
22.	5pi	" " " (R)	1.50	8.50
a.	vermilion overprint		2.00	10.00
23.	10pi	deep dull blue (R)	2.00	10.00
24.	20pi	olive (R)	2.00	10.00
25.	50pi	olive (R)	3.00	15.00

1925 New Design Perf.12 Unwmkd  
67x21mm  
Two-part stamp vertically perforated 12  
Currency in Liras



A= Left or right half  
B= Setenant

			A.	B.
26.	1L	brown-purple	1.00	6.00
27.	2½L	brown-purple	2.00	10.00
28.	10L	salmon	4.00	20.00

1926 Same Design Perf.12 Unwmkd  
Black typographed overprint  
same as 1924 issue

29.	1L	brown-purple (B1)	1.00	6.00
30.	2½L	brown-purple (B1)	2.00	10.00
31.	5L	red (B1)	3.00	15.00

I am sure that the above summary is no where near exhaustive. More digging needs to be done to find other items. I plan, eventually, to buy or borrow more foreign revenue stamp catalogs for this purpose.

At the University of Nebraska-Lincoln, I took a course entitled "U.S. - Latin American Relations in Historical Perspective." In one of the lectures, the professor stated that most Latin American countries have imposed sales taxes since they lacked the ability to successfully impose income taxes. Therefore, Latin American countries besides Argentinian and Brazil, above, may have issued sales tax stamps.

Many European countries, today, have what is called a "value added tax" or "VAT." This is simply a sales tax in which the amount of the tax to be paid is included in the price of the item for sale. I know for a fact that Germany, Great Britain, and Italy have this tax. A friend of mine spent a year studying in Germany and told me that it took him a while to get used to paying the separate sales tax again here in the U.S. He preferred the VAT in Germany since he knew exactly what he'd be paying for an item since nothing was added on at the time of sale. Anyhow, there are probably not very many sales tax collectibles being issued currently in Europe.

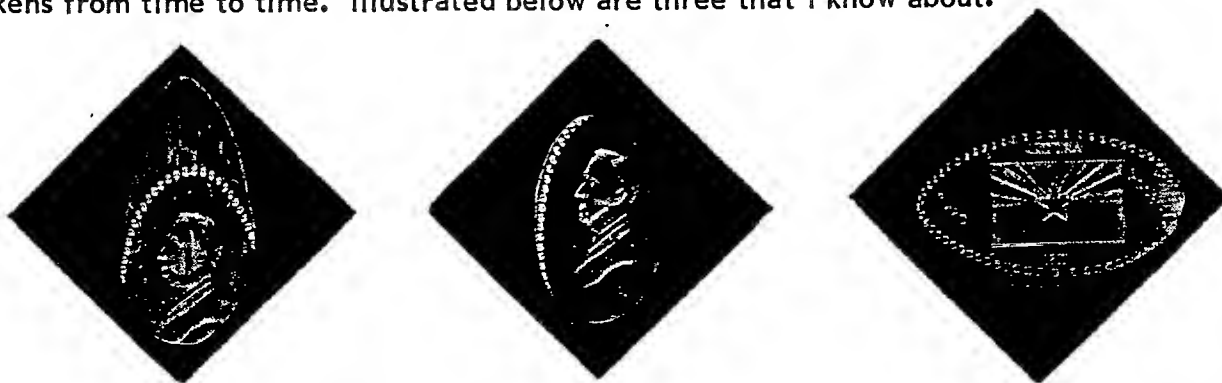
Of course, finding out what exists is only half of the job. Research needs to be done, as well, to find out why and how such items were used. After a sufficient amount of research has been done, I propose that ATTS publish a catalog of foreign sales tax collectibles as a companion volume to the forthcoming U.S. catalog. This catalog could also include the Roman coins commemorating the remission of a sales tax.

If you know about the existence of other foreign sales tax items or can shed some light on how and why any of them were used, please write to the editor and/or the author, Michael R. Florer, 5542 Shady Creek Court, Apt. #1, Lincoln, NE 68516-1871.

## Elongateds

Merlin K. Malehorn L-279

Still another of those little sidelights that we run into in numismatics is "elongated" coins and tokens. I've not really had a chance to concentrate on trying to find out what all may exist in the way of elongated sales tax tokens, but it surely seems obvious that all those industrious individuals who elongate all sorts of things have probably done the same to sales tax tokens from time to time. Illustrated below are three that I know about.



The first is a Kansas aluminum. I have no idea who the gentleman is. There is no indication of the KS legends on the obverse. The reverse is flat, but there is just enough trace of the legends to permit identification. The source is unknown.

The second is an Arizona aluminum. The obverse is the same as the Kansas elongated, so it was undoubtedly made by the same unknown individual. The obverse shows no trace of the AZ legends, but on the reverse there is a little of the rays of the sun in the shield. Actually, the reverse of the elongated is the obverse of the token, if you want to get technical.

The third is a brass Arizona 1 mill. The reverse is very flat and has almost nothing useful for identification purposes. It is very difficult to identify and about the only way to do so is to look very carefully at a slight trace of legend at the base on the obverse, and then compare.

If you have any other elongateds, send me a picture, or loan them to me and I'll get a good halftone shot.

**CALVIN AND HOBBS** BILL WATTERSON



# The ANA's 100th

## ONE MEMBER'S EXPERIENCES AT THE ANA'S 100TH ANNIVERSARY CONVENTION

Mike Florer R-409

I was fortunate enough to be able to attend most of the American Numismatic Association's 100th Anniversary Convention. For those who don't know, it was held in Chicago, August 13-18, 1991. I'd been to coin shows before but never to a convention. I had a great time. In fact, I could say I was in numismatic heaven for three days! There was so much to see and do that I wish I could have been there for the whole thing. You could run yourself ragged going to hundreds of dealers, viewing the 200 exhibits, visiting the midway demonstrations, going to meetings, and attending forums.

I thought that this convention would be a good opportunity for me to add to my sales tax token collection. This in fact proved to be the case. I purchased material from three different dealers and from a fellow ATTS member.

That member was Bob Leonard of Chicago. I met him by accident. We were both at the International Primitive Money Society's general meeting. I noticed that he had a copy of the ATTS Newsletter with him, and I told him that I was also an ATTS member. He told me that he had some duplicate sales tax tokens and that he'd bring them to the convention the next day. I met him at the Chicago Coin Club table the next day and purchased some cardboard/paper sales tax tokens. I enjoyed making Mr. Leonard's acquaintance. I wish I could have talked with him longer, but he was quite busy as he was the Assistant General Chairman for the convention and is the President of the Chicago Coin Club.

I was able to add a variety of items to my collection. They included the following: Arizona 1 Mill zinc (AZ #7, AZ-3), Illinois metal provisionals (IL #34, #51, #86b, #92), North Carolina paper tear-coupon (NC #32), Washington cardboard provisionals (WA #34-37, #44, #76), Texas anti-sales tax token (TX #3), Simplicity tax token, Jerry Bates' personal sales tax token, purse for Missouri sales tax tokens, and the Hagana Defense Token.

Also, the Dedicated Wooden Money Collectors had a non-competitive exhibit which included a few items of interest to ATTS members. These items were replicas of Tenino's wooden sales tax tokens, the Humboldt, Nebraska White Spot wooden nickel, and a wooden business card issued by a coin dealer which stated "Good for a Token Handshake" and had affixed an Illinois square state issued sales tax token and a blue OPA ration token.

Once again, I must say that I had a great time. I only wish that the ATTS would have had a general meeting of its own. Maybe next year?

(Editor's Note: The wooden business card that Mike mentions above sounds very much like the one issued by Walter J. Burke, Jr., of St. Louis, for the 1970 ANA Convention in that city, although it could of course have been a different card. The Burke card is cataloged in one of the Appendixes to Chits. I am aware of three different "varieties;" with the red, green and zinc MO tokens affixed in the center, respectively. The card Mike saw may be still another version, since Burke could have stuck any token(s) he wanted in the center. For all that matter, the token in the center comes unstuck quite easily, so it is also possible that someone else stuck a different token on at a later time.)



# Miscellany

The Editor

Mike Florer has sent in quite a batch of information recently, some of which was in the New Finds in this issue, and also the feature article in this issue. In addition, here are some other things.

## War Tax on Soft Drinks



### War Tax on Soft Drinks Starts May 1st

This holder is very simple and convenient and can be furnished single or in batteries of any number to take care of as many denominations as you need.

Tickets carried in stock put up 2,000 to a roll in denominations of 1c, 2c, 3c, 4c, 5c and 10c. Each denomination a different color.

All tickets numbered consecutively. To keep track of tax, put down starting number at first of month and closing number at end of month. The number of tickets issued at each price will give you amount of tax.

Stock tickets can be ordered in quantities of 2,000 or more. Special printed tickets with your name on must be ordered in quantities of 10,000 or multiples of 10,000.

Write for prices and full information.

**THE ARCUS TICKET COMPANY**  
633 Plymouth Court Chicago, Illinois

by William Benfield, ARA

The advertisement reproduced here appeared in the April 3, 1919, issue of *The N.A.R.D. Journal* published by the National Association of Retail Druggists. The advertisement illustrates a \$2.50 holder for "tickets" which according to the illustration are

inscribed "UNITED STATES BEVERAGE TAX/1c" with a serial number.

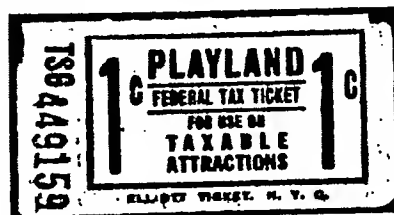
It would appear that these tickets could be confused with some sort of governmental issue but according to the text of the article it would appear that they are of private origin. It appears that these were intended to

facilitate record keeping and that the tickets were similar in nature to admission tickets which was probably a normal product of the company.

Perhaps this tax was paid by report. Does anyone know anything more about the tax or these tickets.

The article above is from *The American Revenuer*, vol. 41, #4, whole #394, April 1987. The article on the right is from the same magazine, vol. 42, #1, whole #401, January 1988. The illustrations on the next page are the obverse and reverse of a Nebraska sales and use tax statement. Following that is an illustration of a recent Nebraska sales tax permit; it is reduced about 10% to get it on the page. Most of the members of ATTS may not be collectors of such documents, but certainly we should be aware that even in the 1930s, to say nothing of today, there was and is a lot of paperwork in

## Federal Tax Ticket



by John Funkhouser, ARA


William Benfield's short note with an ad for a beverage tax ticket and dispenser (TAR, 1987 April; 41:75) reminded me of an item I came across recently—a Federal Tax Ticket for 1c. I have no information, does anyone?



which a vendor or business has to engage in order to have permission to be in business, collect the tax, report the receipts (and demonstrate that the state isn't being ripped off), and so on. The tokens we collect, or the tax we now pay in pennies, are just the means of transferring money or its equivalent from the hands of the buyer to the hands of the seller. These documents, and others that I illustrate from time to time, are a sort of "tip of the iceberg" of what is involved.

6-004-67 Rev. 7-88 Supersedes 6-004-67 Rev. 6-87

CRC MCP® PATENTED 226

 <b>NEBRASKA SALES AND USE TAX STATEMENT FOR MOTOR VEHICLE AND TRAILER SALES</b>		<b>FORM 6</b>
<b>NAME AND LOCATION ADDRESS OF PURCHASER</b> Purchaser's Name (see instructions on reverse side of blue copy)		
Street or Other Location Address		
City	State	Zip Code
<b>PURCHASED VEHICLE/TRAILER DESCRIPTION</b> Make _____ Body Type _____		
Year	VIN Number	Purchase Date
<b>TRADE-IN VEHICLE/TRAILER DESCRIPTION</b> Make _____ Year _____ License Plate Number _____		
<b>NAME AND LOCATION ADDRESS OF SELLER</b> Seller's Name (see instructions on reverse side of pink copy)		
Street or Other Location Address		
City	State	Zip Code
<b>TAX COMPUTATION</b>		
1 Total sale price .....		\$
2 Less trade-in allowance .....		\$
3 Tax base (line 1 minus line 2) .....		\$
<input type="checkbox"/> Exempt Cat. No.	If an exemption is claimed, omit lines 4 through 6, sign below, and complete the Nebraska Resale or Exempt Sale Certificate on reverse side of both white and yellow copies. Enter appropriate exemption category from exemption certificate.	
4 State sales or use tax (line 3 multiplied by rate) .....		\$
5 City sales or use tax (line 3 multiplied by rate) .....		\$
6 Total state and city tax (line 4 plus line 5) .....		\$
Under penalties of perjury I declare that I have examined this statement and it is correct and complete.		
<b>sign here</b> _____ Signature of Seller		
_____ Signature of Purchaser or Agent of the Purchaser		
<b>FOR COUNTY TREASURER'S USE ONLY</b>		

 \$ \_\_\_\_\_  
 Tax Paid

DEPARTMENT OF REVENUE

**INSTRUCTIONS FOR SELLER**

**LICENSED MOTOR VEHICLE DEALER, LICENSED PERMITHOLDER.** A motor vehicle dealer or sales tax permitholder must complete this statement for every sale of a motor vehicle or trailer.

1. The pink copy must be retained with your business records.
2. The green copy must be mailed with the Nebraska and City Sales and Use Tax Return, Form 10.
3. The white, yellow, and blue copies must be given to the purchaser.

Items such as destination charges, import custom fees, surcharges, manufacturers' rebates, service and maintenance agreements, and dealer-installed options are subject to sales tax. Manufacturers' rebates are refunds given after the sales transaction is finalized between the purchaser and the motor vehicle dealer and does not reduce the selling price of the vehicle.

**SELLERS WITHOUT SALES TAX PERMITS.** An unlicensed seller must complete this statement for every sale of a motor vehicle or trailer.

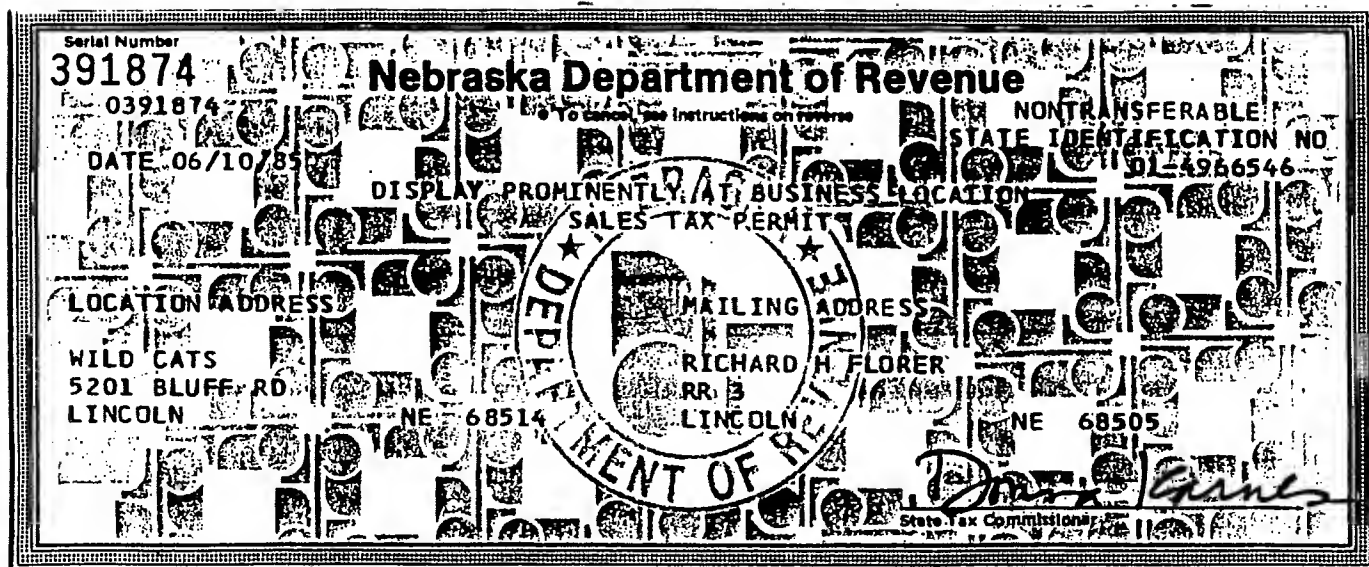
1. The pink copy must be retained with your records.
2. The white, yellow, and blue copies must be given to the purchaser.

A seller who is not a licensed motor vehicle dealer can only accept another motor vehicle or trailer as a trade-in to reduce the total sales price of the purchased motor vehicle or trailer.

Effective August 25, 1989, any person who buys, sells, exchanges, causes the sale of, or offers or attempts to sell five (5) or more new or used motor vehicles or trailers in any one calendar year must be licensed as a motor vehicle dealer (section 60-1401.02[3], R.S.Supp. 1989).

County treasurers must collect the state and any applicable city sales and use tax due prior to registering the motor vehicle or trailer.

Please refer any questions to the Nebraska Department of Revenue.



## American Tax Token Society

### Secretary & Treasurer's Report

#### Third Quarter, 1991

Initial Balance.....\$3129.66

<i>Credits:</i> Interest	\$ 31.41
Publications Sold	50.80
Dues Payments Received	48.00

*Debits:* Newsletter #73 + Expenses \$166.16

New Balance.....\$3093.71

#### New Members

R-439	Grover Heckert, R. 1 Box 237, Monroe, IN 46772
R-440	Ronald A. Lynch, 2310 Highview Road, Mexico, MO 65265
R-441	William E. Reneau, 1642 Cascade Street, Shreveport, LA 71103
R-442	Troy Edlund, 2250A Baldwin Way, Palatine, IL 60074

#### Reinstated

R-203	Larry Warner, 2945 Jacaranda, Harlingen, TX 78550
R-340	M. W. Massey, 2937 Gant Quarters Circle, Marietta, GA 30068

A hearty welcome to our new members of ATTTS!

Please remember to address all address corrections to:

**Tim Davenport 5150 NW Shasta Corvallis, OR 97330.**



# ATTS NEWSLETTER

## OCT-DEC 1991

75

ATTS Editorial Office  
6837 Murray Lane  
Annandale, VA 22003

## ADVERTISEMENTS

**TRADE:** My "10" different food stamp change tokens for your "10" different. Sam Petry, P.O. Box 167, St. John, IN 46373.

**TRADE:** Encased 1¢ from Green Township Sesquicentennial 1959 - Lee's Coin Shop, Muskegon, MI - Jane's Coin Co. Saginaw MI. Want prison, transportation, race track admission tokens and lapel pins and buttons from race tracks (horse and dog) and sales tax tokens. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

**WANTED:** Tax tokens, tax scrip. I am a new collector and interested in any additional tokens you have for sale. Send list to Troy Edlund, 2250-A Baldwin Way, Palatine, IL 60074.

**WANTED:** YOUR WANT ADS! YOU CAN HAVE A FREE ONE RIGHT HERE, AS LONG AS IT IS SHORT! JUST SEND IT TO THE EDITOR. FOR ALL THAT MATTER, IF YOU WANT IT REPEATED FOR A WHILE, LET ME KNOW HOW LONG (all continuous ads will be cancelled at the end of each calendar year) AND THAT WAY YOU WON'T HAVE TO SEND ME A NOTE FOR EVERY ISSUE.

### Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco CA 94140

## EDITOR'S NOTES

When you read Mike Florer's feature article in *Newsletter 74*, you probably noticed some "typos." Mike's article as sent to me did not include them; I inadvertently inserted them when I retyped and reformatted on my disk. Those of you who have machines with a "spellcheck" feature, as do I, will wonder what happened. The truth of the matter is that I grew up in the days when you did things on a manual typewriter and proofed the copy by eyeball. Old habits die harder than I thought they would. I still keep forgetting that I have a program to check the spelling for me, and instead try to give it the old "eyeball" treatment, with sometimes unacceptable results. So obviously I didn't run the retyped article through my program and you saw the result. I'll try to do better, but won't guarantee anything. Meanwhile, my sincere apologies to Mike.

Those who have been regular readers for several years will know that I have been working on die and hole rotations, as well as die cracks and other such things. I have occasionally written articles on these subjects, and have sometimes lamented the lack of a suitable tool for measuring rotations easily. Fred Robinson (R-273, Canton, OH) has been designing a little tool for the purpose and has now reached the point that we may be onto something. Basically it is a 360° protractor with a couple little plastic cutouts inside to hold small and large tokens, and three scribed rotating pieces that can be used to compare rotations of dies and holes. He thinks he may be able to make and assemble the parts at home, in between other projects, for something under \$10.00. If you are interested in getting one of these devices, drop him a note so he'll know.

As you have undoubtedly noticed, this issue looks a little different than those of the past couple years. Our son has recently invested in a computer system with laser jet printer. He has a lot of software on it for his professional work, but also has installed WordPerfect. Since he is living at home at the moment, I have taken advantage of the opportunity to try it out. (Besides, I loaned him the money to buy the system.) So I am at the neophyte stage of learning to work with a new wordprocessing capability. The previous issues had been done on a Xerox 645S, which is really an electronic typewriter rather than computer system. If there are some awkward pieces in this issue, it's because I still don't know how to do everything. I probably will go back to the 645S for some parts of this issue if I have to.

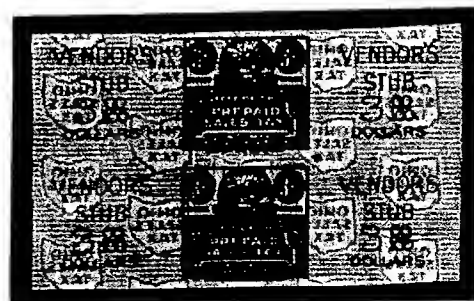
## PRICES REALIZED

Superior Galleries, 9478 West Olympic Boulevard, Beverly Hills, CA 90212-4299, November 18-19, 1991

This sale included two lots of Hubbard's collection of sales tax receipts. I have extracted the pertinent segment of the catalog and reproduced it below. Note the estimated cash value (ECV) of the lots. As with the lot that I had commented upon in *Newsletters* 73 and 74, I believe these to be somewhat overvalued. The lot in the previous sale, a partial sheet of one of the higher-valued receipts, was given an ECV of \$5000-\$7500, and actually sold for \$400 + 10% handling. In my view, the two lots below should be given approximately the same proportional value, although I do not yet know what they actually were sold for. Both lots are, in my opinion, cut from sheets of the receipts that had been purchased from the printer in bulk quantity after the state of Ohio discontinued using the receipts. Lot 1600, in fact, never completed the printing process, since the serial number (which goes after the K control letter) is not on the receipt; I do not believe this to have been a printing error that went into circulation.

- 1599 (\*) Ohio, 1941-42 Vendors Sales Tax \$3 red brown and black on orange safety paper, imperf block of 6 without serial numbers, ironed horizontal fold, unlisted variety, possibly unique for the specialist, extremely fine. (P).

Hubbard No. C41 . . . . . ECV \$200-300



1599

- 1600 (\*) Ohio, 1936 Vendors Sales Tax, 6 imperf strips of 3 each, either 2 vendors or 2 consumers receipt. Listed in State Revenue Catalog as perf pairs only. Exceedingly rare lot, few minor faults, otherwise extremely fine. (P).

Hubbard Nos. R21, 23, 28, 29(2), 30 . . . . . ECV \$250-350



1600

Cumberland Gap Exonumia, P.O. Box 24634, Nashville, TN 37202, List #4, Mail Bid Auction Closing June 26, 1991.

CC10	50 Sales Tax Tokens, Good mix, Average VF. MB \$5.00	\$11.25
XX63	21 Sales Tax Tokens, Nice mix, Lot averages VF.	\$4.86
XX52	Sales Tax Token, Dr. West's Products 2½¢. R,Br,19mm,VF,Toned.	

Lot XX52 turned out to be a "good for" rather than a sales tax token. If you are curious, the legends are **SALES PREMIUM / 2½¢ / DR WEST'S PRODUCTS ONLY // REDEEMABLE IN CASH / NOT GOOD / AFTER / JULY 31 ST / 1933 / THE WESTERN CO CHICAGO //**.

## NEW FINDS

The Editor

### MISSOURI

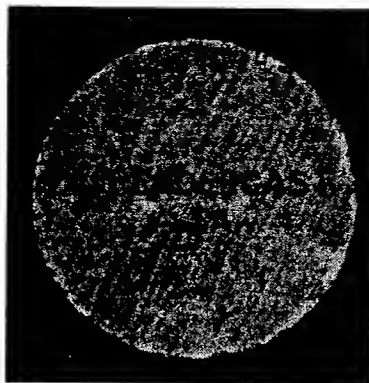
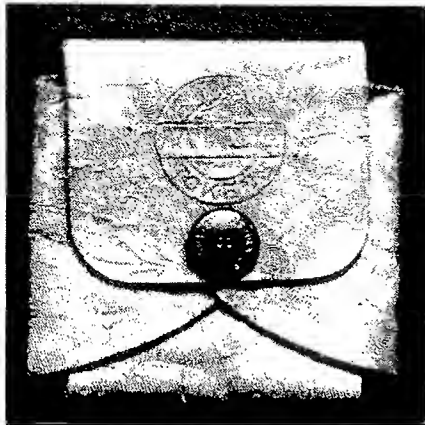
In *Newsletter 74*, I provided information on a token purse discovered by Mike Florer (R-409, Lincoln, NE). Since that report, Mike loaned me the purse for some photos. A 1:1 picture of the purse is provided below.

*Newsletter 74* also included information about a new MO counterstamp on the MO 43 mm. milktop 1 mill token. It was reported by Stuart Hawkinson. A picture is provided below. The halftone didn't come out too well, so you may not be able to see the legend very clearly. It is **PENDERGAST / TAX**.

Ron Lynch (R-440, Mexico, MO) reports several new finds. One of them is another MO 43 mm. 1 mill with some miscellaneous handwriting on the back. Included in the writing is what appears to be some scorekeeping for a game of some kind, with W, N, and D and marks toward one edge. A picture is below, although it may not be very legible.

The second of Ron's finds is a **RAMBLER GASOLINE** counterstamp on a milktop, but in red ink. The previously reported colors are purple, blue-green, and blue. I've included this new color in my article in this issue.

The third find, probably the most important, is what I think is a new pattern. The 43 mm. 1 mill milktop has a medium blue background in the ring around the design. Ron has found two of these tokens with a red ring around the design. I have seen one of them and can attest to it being red. It is definitely not orange, and therefore not a mistake from the 5 mill token. A red 1 mill 43 mm. milktop is not listed in *Chits*, so I assume this must be considered a new find. Any comments from you MO experts?



**WASHINGTON**

In *Newsletter 74*, I provided information on a new find by Stuart Hawkinson (R-232, Eau Claire, WI). The new find is similar to *Chits* #15, 23 mm. plastic, but is flame red rather than wine red. Since that time, I have checked the technical information I have accumulated for the new catalog and find that *Chits* #15 actually should have been cataloged as flame red. Therefore, Stuart's new find is the second #15 that has been reported, the cataloging in *Chits* having being the first.

## **FOREIGN COLLECTIBLES**

### **FOREIGN SALES TAX COLLECTIBLES**

#### **RECONSIDERED**

Mike Florer R-409

In a previous article (*Ed. note: See Newsletter 74*), I stated that one of my goals was to build a collection of worldwide sales tax collectibles including tokens and stamps. I then proposed that ATTS publish a catalog of all foreign sales tax collectibles.

Upon further thought, I've changed my position on these endeavors. Now, I only want to include foreign sales tax collectibles in my collection that were used numismatically. Good examples are the Hagana Defense token and the Canadian tickets. Hence, I now propose that the ATTS publish a catalog of just numismatic foreign sales tax collectibles.

The reasoning for my change of position is threefold. First, the ATTS is a numismatic organization, and foreign sales tax stamps used in a philatelic sense are removed from most members' interests. Second, the U.S. sales tax tokens and receipts comprise a huge collecting area in and of themselves. Third, the inclusion of philatelic sales tax material in numismatic exhibits would have to be defended.

However, I do feel that ATTS members should at least be informed that other types of sales tax collectibles do exist. Also, research should be done on the foreign sales tax stamps to determine which ones were used numismatically (similar to the Ohio receipts).

If you would like to comment on the views presented here, please write to the editor and/or the author. The author's address is Michael R. Florer, 5542 Shady Creek Court, Apt. #1, Lincoln, NE 68516-1871.

## **MISSOURI MILKTOP HANDWRITTEN REVERSES**

Merlin K. Malehorn L-279

On January 6, 1934, Missouri Governor Guy B. Park approved the Missouri Retailers' Occupation Tax Act, to be absorbed by businessmen as a cost of doing business. The tax rate was set at ½%. This was amended to 1% by an Emergency Revenue Act in 1935, with the tax to be paid by the consumer rather than by businesses.

The 1935 Act also gave to the State Auditor the authority to use stamps, coupons, tokens, or other devices to enable purchasers to pay the tax. Jail terms were defined as the penalty for counterfeiting or altering these devices.

In mid-1935, there was activity by the federal government, to which the right to issue coinage had been reserved by the Constitution, to provide fractional cent devices so that various states such as Missouri would be able to collect their sales taxes by using these pieces "legally." However, the Congress did not see fit to authorize this coinage, and the matter was left to the states to resolve.

By the time this action had been completed, it was very late for the Missouri State Auditor to provide the tokens or other devices needed to collect the tax.

For a number of reasons, State Auditor Forrest Smith decided to issue cardboard state tax "receipts." The first tokens were ordered from the National Manufacturing Company of Kansas City. They were the same size as the milk bottle caps also manufactured by that company. Further, they were printed on only one side because the company had no equipment for printing on the reverse.

These one and five mill tokens were not popular with consumers. The tokens were given a variety of nicknames, such as "dairy money," "chiselers," "chips," and "milktops." The last of these nicknames has been the one that has continued to be used by collectors.

Some businessmen, angry taxpayers, and organizations found the blank reverse of these tokens to be an attractive and free method of getting a little "billboard" space, even though there was a legal penalty for doing this. In fact, printing or writing on the reverse was so popular that after only three days of their use the State Auditor had to declare that "defaced" tokens should not be accepted by merchants. He also threatened to prosecute individuals who defaced the tokens, although there is no known evidence that any cases were brought to court.

Many of these "counterstamps" have been reported, but it is highly probable that there are others yet to be reported or discovered. In *Newsletter* Vol. 7 No. 2-3, May-August 1977, Tom McMann listed a number of these pieces. Others have continued to be reported. Some of the reverses are typeset or rubberstamped. Others have been handwritten in pen or pencil.

It is obviously quite simple to prepare a handwritten reverse on a milktop at any time. The basic requirement is only to have a token and a pen or pencil. There are plenty of milktops around, so anyone with a penchant for graffiti could sketch something or write something. Because it is so simple to prepare them, it is difficult to determine whether a given specimen was the result of someone's activity during the period when the tokens were in use or is a "handwritten souvenir" from a later date. It is even possible that some of the handwritten specimens with political messages are "counterfeits" prepared later, although there is no evidence that this was done.

There is also no information about how many of any one of these handwritten reverses may have been prepared. It is a fair assumption that most, if not all, are one-of-a-kind, but that cannot be proven.

The purpose of this compilation is to provide descriptions of the handwritten reverses that are known to the ATTS Editor. Pictures are included for some of them along with the descriptions. For those that appear to be of a personal nature (e.g., names, dates, towns), a few pictures are provided at the end of the article. If members are aware of others that may be of interest to the membership, photos or xeroxes and descriptions should be provided to the Editor.

For the sake of convenience, a number has been assigned to some of these tokens. The hw means "handwritten." The compilation has been organized into political statements, followed by business advertisements, and then a variety of personals. Catalog numbers are from Schimmel's booklet (-1, -2,) and *Chits* (#17, #18). Spaces in the numbering system have been reserved in case there are others that fall with the categories.

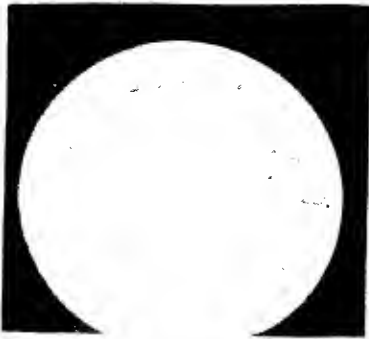
.....  
**POLITICAL HANDWRITTEN REVERSES.** The comments on these reverses can be construed as having some political intent. Most of them are obvious, although a few are included because they seem to fit the situation.  
 .....

hw1 Rev. A Pkg. of / gum cost / me a nickel / and a mill. //

On -1 (#17), BLACK INK

---



hw1hw4hw6

hw2 Rev. For every 10¢ you have to give one of these //

On -1 (#17), PENCIL

The divisions in the legend have not been reported.

hw3 Rev. HA!!!! //

On -1 (#17), PENCIL

hw4 Rev. HE... / ME... //

On -1 (#17), PENCIL

The legend is not very discernible beyond that indicated. It may be HELP / HELP.

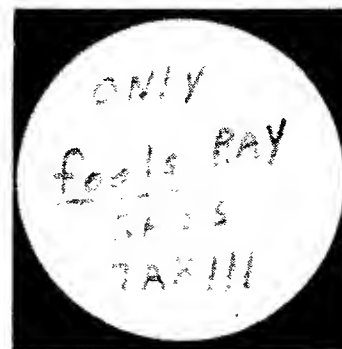
hw5 Rev. I AM GOING HOME WITH YOU //

On -1 (#17), INDELIBLE PENCIL

The divisions in the legend have not been reported.

hw6 Rev. J. P. MORGAN / PAID / NO / TAX -- / JUST US POOR / SUCKERS //

On -1 (#17), BLUEBLACK INK

hw7hw8

hw7 Rev. NEW / DEAL / RAW DEAL //

On -1 (#17), BLUEBLACK INK

**hw8 Rev. ONLY / FOOLS PAY / SALES TAX!!! //**

On -1 (#17), BLACK INK

**hw9 Rev. PISS ON SALES TAX //**

On -1 (#17)

a. PENCIL

b. BLACK INK

The divisions in the legend have not been reported.

**hw10 Rev. SEE NO TAX HEAR NO TAX PAY NO TAX //**

On -1 (#17)

The divisions in the legend have not been reported.

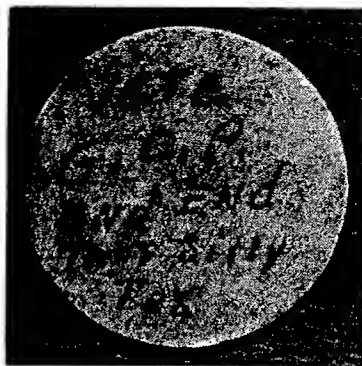
**hw11 Rev. THE RICH GET RICHER THE POOR GET SALES TAX //**

On -1 (#17)

The divisions in the legend have not been reported.



**hw12A**



**hw12B**



**hw12C**

**hw12 Rev. (Versions of "Vote G.O.P. and end this tax")**

**A. "VOTE G.O.P. / AND / END SALES TAX" //**

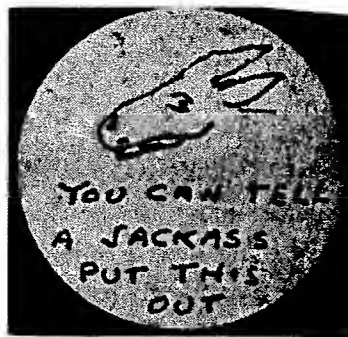
On -1 (#17), PENCIL

**B. VOTE / G.O.P. / and End / This Silly / TAX //**

On -1 (#17), PENCIL

**C. "Vote G.O.P / and / end the sales tax //**

On -2 (#18), PENCIL

hw13

hw13 Rev. (freehand sketch of donkey head) / YOU CAN TELL / A JACKASS / PUT THIS / OUT //

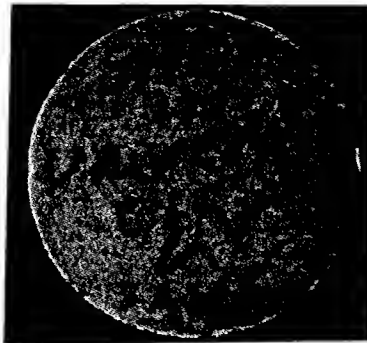
On -1 (#17), BLUEBLACK INK

hw14 Rev. WHAT HAVE YOU LEFT ? WHEN YOU SPEND THIS //

On S1 (#17), GREEN INK

The divisions in the legend have not been reported.

.....  
ADVERTISEMENT HANDWRITTEN REVERSES. These reverses appear to have been prepared by some businesses to garner a little free publicity.

hw31hw32hw33

hw31 Rev. SHOP AT NICODYMA //

On -1 (#17), PENCIL

hw32 Rev. SHOP / IN UNIVERSITY / CITY / & / SAVE //

On -1 (#17), LIGHT RED PENCIL

The illustration above is copied from *Newsletter 74*.

hw33 Rev. S. K. / Brewery / St. Louis / Mo. //

On -1 (#17), PENCIL

The illustration above is copied from *Chits*.

**PERSONAL HANDWRITTEN REVERSES.** In general, these reverses are dates, names, autographs, locations, or of some other apparent personal nature. Some of them, such as the autographs of G. H. Bates, were prepared as a result of a request by someone. However, most appear to have been "just to be doing."

Rev. Dec. 16 / 1935 //

On -1 (#17), PENCIL

Rev. (autograph)G. H. BATES //

On -1, -2, -3, -4 (#17, #18, #20, #21), INK or PENCIL unknown



Rev. K. B. Keaster / Bigelow / Mo //

On -1 (#17), PENCIL

Rev. Melvin / Brownlie / Bigelow / Missouri //

On -1 (#17), PENCIL

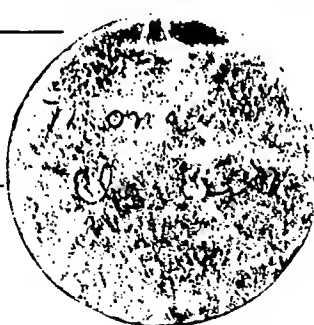


Rev. Newton / MO. //

On -1 (#17), PENCIL

Rev. 1909 //

On -1 (#17), PENCIL



Rev. Nona / Charles //

On -1 (#17), BLACK INK

Rev. O --- / Glaeser / 2839 Wyoming //

On -1 (#17), BLACK INK



Rev. R. H. / SEPT. 12 / 1935 //

On -1 (#17), DARK BLUE INK

This illustration was provided by Les Albright.

Rev. TOM (WITH 1971 / SALES / TAX / TOKEN / 1981 drawn inside the letters) //

On -1 (#17), BLACK INK

Rev. (autograph - Tom McMann)

On -1, -12 (#17, #18), BLUE INK

Rev. Robert / July 37 //

On -2 (#18), PENCIL

Rev. 45 / Oct 13 / 56 Oct 23 //

On -4 (#21), PENCIL

Rev. (autograph) Tim Davenport //

On -1 (#17), BLUE INK

Rev. W1111 / D1111 (slashed through) \ / L1111 (slashed through) \\  
(collage of illegible autographs) //

On -1 (#17), PENCIL

This information was provided by Ron Lynch. It appears the token was used for a won-drawn-lost tally for some sort of game.

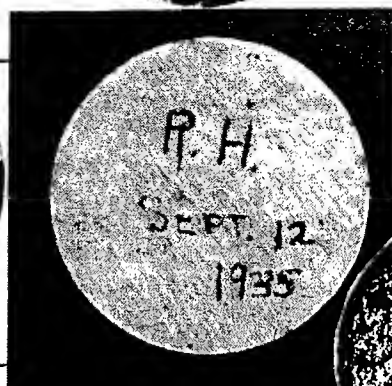
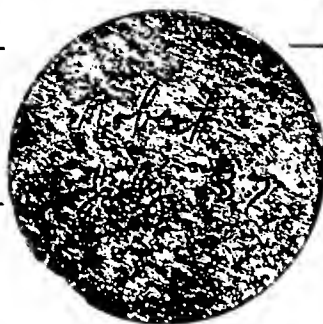
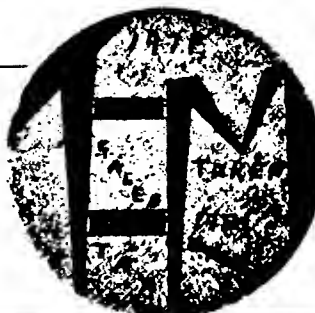
## MISSOURI PRINTED COUNTERSTAMPS

Merlin K. Malehorn L-279

At the time the Missouri "milktop" sales tax tokens were in use, and later, various organizations, businesses, and individuals used the reverse (and sometimes the obverse) to present a message to anyone who might come into possession of the token. Some of the messages were blatantly political. Others were advertisements for the business. Still others were promotional or the name of an event that was being recognized in this way.

In *Newsletter* Vol. 7 No. 2-3, May-August 1977, Tom McMann provided an extensive list of all the Missouri counterstamps that had become known to him. The list included a considerable number that were "printed" in the sense of being rubberstamped or typeset on the token. Most of the "printed" counterstamps were rubberstamped. He included several handwritten reverses, also. Further, the listing included counterstamps that were apparently prepared at the time the tokens were in circulation, as well as some that had been prepared at some later date as "souvenirs."

Some of Tom's entries have been found to be inaccurate, as additional information about the counterstamp has become known. More counterstamps have been reported. It is appropriate at this time that we make another visit to the inventory, so that members may see what we know. Further, if members have any others in their collections, this will encourage the members to report them. I have deliberately not included handwritten reverses in this article and instead have provided a



separate article on them. This is because their nature is more questionable, and also I wanted to included pictures of them but didn't want to include a complete set of pictures of all the printed counterstamps. The main reason for not including pictures in this article is lack of good reproducible pictures. Until about a year ago, I had access to a camera in the shop in our office, but the computer chip in it went haywire and the company didn't use it enough to warrant the \$1100 for a new one. I've tried getting halftones commercially, but they cost too much per shot, and I had already discover that you have to work with the settings to get good enough reproducibles.

I have divided this listing into two parts. The first part will be a listing of the counterstamps that I think were prepared at the time the milktops were in use. I am assigning a cs number to them so that we can communicate about them more easily. The second part will be a listing of the counterstamps that I think were prepared at some later time. I am assigning an Q ("other") number to them.

For my convenience in moving lists around, the cs numbers on the reverse of #17 start at 1, the cs numbers on the reverse of #18 start at 51, the cs numbers on the reverse of #20 start at 61, and the cs numbers on the reverse of #21 start at 71. I'm also trying to leave a little numbering space for any few finds or information that I don't have.

Also, each part has been further divided into sections for "political," "advertising," "promotion," and "personal" counterstamps, mostly for convenience.

.....  
COUNTERSTAMPS  
.....

.....  
POLITICAL  
.....

cs1 END THIS / BY / VOTING A / REPUBLICAN / TICKET //

Black ink rubberstamp on #17 reverse

cs2 VOTE / REPUBLICAN AND REPEAL / THIS SILLY / TAX //

Red ink rubberstamp on #17 reverse

cs3 NO BOLOGNA / -1935 //

Black ink rubberstamp on #17 reverse

cs4 PENDERGAST / TAX //

Black ink rubberstamp on #17 reverse

cs61 WE WANT / ROOSEVELT AGAIN / IN 1940 //

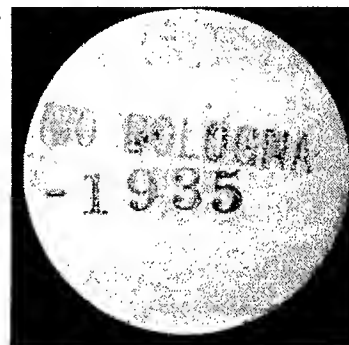
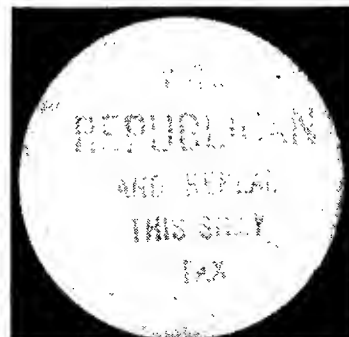
Black ink rubberstamp on #20 reverse. There is at least one specimen with **YOU BET** handwritten in black ink above the first line of the legend.

cs62 (The following words are crossed out: **HELPING TO PAY / FOR ... AGE PENSIONS / SUPPORT OF PUBLIC SCHOOLS / CARE OF / PATIENTS IN STATE HOSPITALS / RELIEF OF NEEDY //**, which leaves the reverse to read as follows:)

**THIS RECEIPT SHOWS THAT / YOU / OLD / POOR / INSANE AND TUBERCULAR / AND UNEMPLOYED / IN THE / STATE OF MISSOURI //**

Unknown color markouts on #20 reverse

cs71 (same markouts on reverse of #21)



## ADVERTISING

**cs5 BANJO / CANDY CO. / PEANUT / CANDY 10c LB / 23RD. AND / MARKET //**

Blue ink rubberstamp on #17 reverse

**cs6 (large) B / ARRIER / ETTER / AR-B-Q //**

Red ink rubberstamp on #17 reverse

**cs7 BEST MEALS IN CITY / BELLOW / CAFE / 1121 EAST 21st. ST. //**

Black ink rubberstamp on #17 reverse

**cs8 BOB HOGIN MARKET / FOR QUALITY / ST. LOUIS, MO. //**

Black ink rubberstamp on #17 reverse

**cs9 CULKIN STAMP CO. / 604 World-Herald Bldg. / Omaha, Nebraska, U.S.A. //**

Blue ink rubberstamp on #17 reverse. The rubberstamp is too large for the reverse.

**cs51 (same rubberstamp on reverse of #18)**

**cs10 FAMILY FINISH / 10¢ LB MIN \$2.00 / SHIRTS IRONED FREE / FR. 3900 / ST. LOUIS / BACHELOR / FAMILY / LAUNDRY //**

Black ink rubberstamp on #17 reverse. Background is black, words are white silhouette.

**cs11 From F. J. BUCKLEY / 4048 OLIVE ST., / ST. LOUIS, MO //**

Unknown color rubberstamp on #17 reverse

**cs12 40 HIGHWAY / Moore's / Ideal Camp / 6 MILES EAST OF KANSAS CITY //**

Purple ink rubberstamp on #17 reverse

**cs13 FRED WORTH'S / BUDWEISER BUFFET / DOWNSTAIRS / DIXON HOTEL / 12th. & BALTIMORE / K.C. MO. //**

Black ink rubberstamp on #17 reverse

**cs14 GEO. JANEFF / 410 N. 1ST. ST., / 1ST. AND VINE / PARK ALL DAY / 5c //**

Black ink typeset (?) on #17 reverse

**cs15 GRACE LAWLER / DANCING SCHOOL / ST. LOUIS MO //**

Black ink rubberstamp on #17 reverse

**cs16 H. F. SCHUERMEYER / TOBACCOS / PIPES / CIGARS / RETAIL & WHOLESALE / 2007 S. Jefferson St., St. Louis //**

Purple ink rubberstamp on #17 reverse

**cs17 H. KELLMAN / PURE / MILK / LOCAL DAIRY 3145 CLAY //**

Unknown color rubberstamp (or typeset?) on #17 reverse

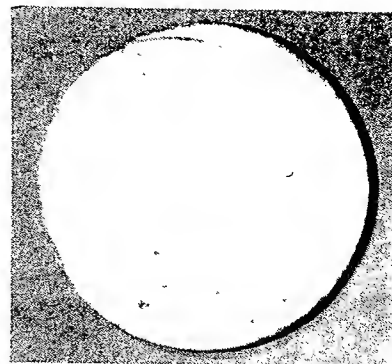
**cs52 (Same rubberstamp on reverse of #18)**

**cs18 JUST CALL / 5005 / DAY OR NIGHT / WONSTOP SERV. CO. / ST. JOSEPH, MO. //**

Light blue ink rubberstamp on #17 reverse

**cs19 Merchants Exchange / Barber Shop / WEBER BROS. / GA. 6069 //**

Black ink rubberstamp on #17 reverse





**cs20 MURERS / 1544 / HOGAN / M-----N (letters uncertain) //**

Purple ink rubberstamp on #17 reverse

**cs21 ONCKEN'S / CABany 2672, 100 / MARKET / HAMILTON AVE. //**

Unknown color rubberstamp on #17 reverse. It is possible there is more to the legend than has been indicated above.

**cs22 ORIENT / COAL / FROM FRANKLIN COUNTY //**

Blue ink rubberstamp on #17 reverse

**cs23 OUR / OWN / TRADING STAMP / 10¢ / PURCHASE / COHEN / CASH VALUE 2 MILLS //**

COHEN is blue ink rubberstamp, the remainder is red ink print, on #17 reverse. This is a premium trading stamp pasted on the reverse of the token.

**cs24 RAMBLER GASOLINE / SELLS / FOR / LESS / WHY PAY MORE? //**

Red, purple, blue-green, and blue ink rubberstamps have been reported, all on #17 reverse

**cs25 ROY'S / 2000 CHEROKEE //**

Black ink rubberstamp on #17 reverse

**cs26 ST. LOUIS CO. / ICE / COAL-COKE / WEB. 1262 //**

Blue ink rubberstamp on #17 reverse

**cs27 STRASSA (E....) HALL / DA (....) / SUN(B?)AY / NIGHT / (....) & Sh(....) //**

Unknown color rubberstamp on #17 reverse. The only specimen reported is badly damaged and many elements of the legend are unknown. Some of the elements shown above may be wrong, also.

**cs28 The following theatres / in K. C. Mo., do NOT / employ / Union Operators / affiliated with the A. F. / of L.: / Roanoke Circle / Central State / Murray / (union bug) / 5 //**

Unknown color sticker with black print on #17 reverse

**cs29 THE MOTOR MARKET / Ask About /FREE / CAR WASH //**

Blue ink rubberstamp on #17 reverse

**cs53 (Same rubberstamp in black ink, on #18 reverse)****cs30 TRY DAD'S / COOKIES //**

Black ink rubberstamp background on #17 reverse. The letters are in white silhouette.

**cs31 UNION DRIVERS / YELLOW CABS / FOrest 1234 / (union bug) 154 //**

Yellow sticker with black ink print on #17 reverse

**cs32 VALLEY FINANCE CORP. 2847 OLIVE / 3809 EASTON / Auto Loans //**

Black ink typeset on #17 reverse

**cs54 PAID / THE UNION NEWS CO. //**

Red-violet ink rubberstamp on #18 reverse

.....

**PROMOTION**

.....

**cs33 Also Good / in / LOS ANGELES / 1936 / L.A. Conv.Corp. //**

Red-orange ink typeset on #17 reverse



cs34 **ALSO GOOD IN / - O - / LOS ANGELES / 1936 / L.A.CON. CORP. //**

Purple, blue, and green ink rubberstamps on #17 reverse

cs35 **Chicago / Philatelic Society / Banquet / Hotel La Salle / Jan 18, 1936 //**

Black ink typeset on #17 reverse



.....  
**SOUVENIR COUNTERSTAMPS**  
 .....

.....  
**ADVERTISING**  
 .....

Q1 **DELMAR //**

Black ink rubberstamp on #20 reverse. The meaning of **DELMAR** is unknown.

Q2 **Kelley's Antiques / 4312-13 Olive St. / St. Louis 8 Mo . //**

Black ink rubberstamp on #18 reverse. Reportedly, 100 were prepared sometime in the 1940s as souvenirs.

Q3 **M & K Const / 423-5300 / 1612 N Delaware / Mason City, Ia. //**

Black ink rubberstamp on #17 reverse. This was Tom McMann's construction company.

Q4 **UC //**

Purple ink rubberstamp on #20 reverse. Reportedly, **UC** stands for University City. Dick Johnson lived in University City, MO, so it is possible he prepared this souvenir counterstamp.

.....  
**PROMOTION**  
 .....

Q5 **A.T.T.S. / \* 1978 \* / MEMBERSHIP / TOKEN //**

Black ink rubberstamp on #17 reverse. 125 were prepared by Tim Davenport.

Q6 **AMERICAN TAX TOKEN SOCIETY / MEMBERS'S / 1987 / TOKEN / . FOUNDED 1971 . //**

Green ink rubberstamp on #17 reverse. Two were made by Merlin Malehorn.

Q7 (Same green ink rubberstamp on #18 reverse)

Q8 (Same green ink rubberstamp, 1988, on #17 reverse)

Q9 (Same green ink rubberstamp, 1989, on #27 reverse)

Q10 **LIBERTY / (standing figure of Liberty) / 1917 / 1978 //**

Black ink rubberstamp on #17 reverse. Ten were made by Tim Davenport.

Q11 (head of American Indian) / **LIBERTY / 1979 //**

Black ink rubberstamp on #17 reverse. Ten were made by Tim Davenport.

.....  
**PERSONAL**  
 .....

Q12 **DIED 1978 / JERRY BATES / St. Charles, MO / made by / JERRY F. SCHIMMEL, S. F. CAL.//**

Black and purple ink rubberstamps, on #17 reverse

**Q13** ((in small circle **SALES / ¼¢ / TAX**) / **TIM DAVENPORT / COLLECTOR OF SALES TAX TOKENS / CORVALLIS, OR //**

Black ink rubberstamp on #17 reverse

**Q14** **TIM DAVENPORT / COLLECTOR OF / SALES TAX TOKENS / CORVALLIS, OR //**

Black ink rubberstamp on #17 reverse

**Q15** **MICHAEL G. PFEFFERKORN / P. O. Box 2829 / Carondelet Sta. / St. Louis, Mo. 63111 //**

Black ink rubberstamp on #17 reverse

**Q16** **HERBERT E. ROWOLD / NUMISMATIST / 1397 Brush Creek Blvd. / Kansas City, 4 Missouri / AUTHORITY ON SALES TAX TOKENS / H.A.N.A. 1 A.N.A. 4432 //**

Black ink typeset on #17 obverse and reverse. Reportedly, 50 were printed.

**Q17** **\* CATALOGUER OF \* / J. F. SCHIMMEL / 40 PRENTISS ST. / SAN FRANCISCO / 1970 / SALES TAX TOKENS //**

Blue ink rubberstamp on #17 reverse

**Q18** (Same rubberstamp, purple ink, on #20 reverse)

**Q19** **JERRY F. SCHIMMEL / 40 Prentiss Street / San Francisco, CA 94110 //**

Purple ink rubberstamp on #17 reverse

**Q20** (Same rubberstamp on #20 reverse)

**Q21** **\* CATALOGUER OF \* / J. F. SCHIMMEL / SAN FRANCISCO / SALES TAX TOKENS //**

Purple ink rubberstamp on #17 reverse

**Q22** **CHARLES C. STUMP / NUMISMATIST / 4450 Virginia Avenue / Kansas City 4, Missouri / SPECIALTY . U.S. CURRENCY / A. N. A. 4424 //**

Black ink typeset on #18 reverse. Reportedly, 25 were made.

As you can see, this is a rather extensive listing. We tend to forget how many of these counterstamps and souvenir counterstamps have been reported. I ask again that you provide me information and photocopies about anything not listed, and any corrections that you see to the information I've provided.

## LETTERS

. . . The Editor

I haven't had a chance to catch up with correspondence lately, so here is the news from around the Society.

Tim Davenport (R-232, Corvallis, OR) *(Tim is in the shoe business and, among other things, puts out a newsletter for people in that line of work):*

(November) "It has been absolutely crazy around here between getting out the last newsletter and working (October is a very good month if you're in the shoe business). My wife will swear to this in a court of law. She's had to put up with nearly two weeks of living with a stressed out maniac. Just about everything that could have gone wrong with the last issue did. Here's the history of the ad on page 3, for example.

"I get a phone call on Tuesday that the advertiser wants the page. I tell them 'No problem, but I have to have it in the mail by Saturday, so please have it to me by Thursday.' I offer to lay it out for them. 'No, no, that's too much trouble for you, my printer will take care of it.'

"Thursday we, by freak chance, have to be to work by 9:30. Federal Express comes to my home address at 9:45, misses us, and leaves. Friday morning I get the FedEx. Open it and--it's a photographic negative. Keep in mind that this issue MUST be in the mail Saturday, because we have members in Alaska who have to be informed about our Hawaiian seminar prior to the Oct. 14 deadline. I also am struggling with the black and white photograph on page 5, which I have taken to at least four places unsuccessfully trying to have converted into a useable form for the newsletter.

"I go back to a printer, who (having discouraged me and sent me packing the previous day) does a wonderful job of scanning the picture. But their machine which converts negatives to positives (at just \$3 a shot) is broken. It broke down that morning after they had told me on the phone that it was no problem.

"They sent me to another printer, who said it would be no problem in their other shop thirty miles away. They could have it done by Monday. They sent me to another printer, who said that it would be no problem but it would take until 4:30 and cost \$5. Okay, I said, convert the negative to a positive. I'll be back then.

"4:00 rolls by and I call them. 'Yep, it's just finished, come pick it up.' I trot over and--they converted negative film to positive FILM. Fortunately, it was slow there and they were able--for \$5 MORE bucks--to make the conversion to paper. AFTER wasting another 15 minutes accidentally making a NEGATIVE image on paper. (I did get to watch this process in the dark room, so I learned something about the printing biz.) 4:30, I finally get the hard paper copy of the positive image.

"Then I have an unending series of problems getting the overworked and somewhat substandard xerox machines to do a decent job on the blacks in the ad. They look washed out. It takes 90 minutes to do 45 minutes work xeroxing it up. The story goes on and on. I'll spare you."

Les Albright (R-188, Seattle, WA):

(October) "Just got back from a month's vacation in our motor home. Went to Hutchinson, KS to visit my cousin, saw the Kansas State Fair. Stopped by Minden, NE, where we took in Pioneer Village, a History of Man's Progress from 1830 to present. It takes two days to see it all."

(November) "On the 22nd of October I had open heart surgery and a three-way bypass. It was a complete surprise to me. I was feeling fine. Went to the doctor for flu shots and was talking to the doctor about a pain in my chest. I thought I had bruised my chest. To make a long story short, he gave me a lot of tests and I had a small blockage so had a three by-pass. At home now and getting better each day.

"I sent a set of WA tax tokens to the Progress of Man from 1830 to the present time."